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STATE OF NORTH CAROLINA

PUBLIC LAWS AND RESOLUTIONS

PASSED BY THE

GENERAL ASSEMBLY

AT ITS

SESSION OF 1921

BEGUN AND HELD IN THE CITY OF RALEIGH

ON

WEDNESDAY, THE FIFTH DAY OF JANUARY, A.D. 1921

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| V. R. HABER..... | Assistant, Investigations |
| T. B. MITCHELL..... | Assistant, Inspections and Field Work |
| C. L. SAMS*..... | Beekeeping |
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*In coöperation with the United States Department of Agriculture.

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*Term expires March 1, 1921.

†Terms of directors and officers expire March, 1921.

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SESSION 1921

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CONSTITUTION

OF THE

STATE OF NORTH CAROLINA

Adopted April 24, 1868, with amendments to 1921.
See *Freeman v. Lide*, 176-434.

PREAMBLE

We, the people of the State of North Carolina, grateful to Almighty God, the Sovereign Ruler of nations, for the preservation of the American Union and the existence of our civil, political and religious liberties, and acknowledging our dependence upon Him for the continuance of those blessings to us and our posterity, do for the more certain security thereof, and for the better government of this state, ordain and establish this Constitution:

Const. 1868.

ARTICLE I

DECLARATION ON RIGHTS

That the great, general and essential principles of liberty and free government may be recognized and established, and that the relations of this state to the union and government of the United States, and those of the people of this state to the rest of the American people may be defined and affirmed, we do declare:

Const. 1868.

Section 1. The equality and rights of men. That we hold it to be self-evident that all men are created equal; that they are endowed by their Creator with certain unalienable rights; that among these are life, liberty, the enjoyment of the fruits of their own labor, and the pursuit of happiness.

Const. 1868; Decl. Independence.

State v. Hay, 126-1006; *State v. Hill*, 126-139.

Sec. 2. Political power and government. That all political power is vested in, and derived from, the people; all government of right originates from the people, is founded upon their will only, and is instituted solely for the good of the whole.

Const. 1868; Const. 1776, Decl. Rights, s. 1.

Quinn v. Lattimore, 120-428; *Nichols v. McKee*, 68-430.

Sec. 3. Internal government of the state. That the people of this state have the inherent, sole and exclusive right of regulating the internal government and police thereof, and of altering and abolishing their constitution and form of government whenever it may be necessary for their safety and happiness; but every such right should be exercised in pursuance of the law, and consistently with the constitution of the United States.

Const. 1868; Const. 1776, Decl. Rights, s. 2.

State v. Railway, 145-496; *State v. Herring*, 145-418; *State v. Hicks*, 143-689; *State v. Lewis*, 142-626; *Durham v. Cotton Mills*, 141-616; *State v. Sutton*, 139-574; *State v. Holoman*, 139-642; *State v. Patterson*, 134-612; *State v. Gallop*, 126-979; *Humphrey v. Church*, 109-132; *Winslow v. Winslow*, 95-24.

Sec. 4. That there is no right to secede. That this state shall ever remain a member of the American Union; that the people thereof are part of the American nation; that there is no right on the part of the state to secede, and that all attempts, from whatever source or upon whatever pretext, to dissolve said union, or to sever said nation, ought to be resisted with the whole power of the state.

Const. 1868.

Sec. 5. Of allegiance to the United States government. That every citizen of this state owes paramount allegiance to the constitution and government of the United States, and that no law or ordinance of the state in contravention or subversion thereof can have any binding force.

Const. 1868.

Sec. 6. Public debt; bonds issued under ordinance of convention of 1868, 68-69, 69-70, declared invalid; exception. The state shall never assume or pay, or authorize the collection of any debt or obligation, express or implied, incurred in aid of insurrection or rebellion against the United States, or any claim for the loss or emancipation of any slave; nor shall the general assembly assume or pay, or authorize the collection of any tax to pay, either directly or indirectly, expressed or implied, any debt or bond incurred, or issued, by authority of the convention of the year one thousand eight hundred and sixty-eight, nor any debt or bond incurred or issued by the legislature of the year one thousand eight hundred and sixty-eight, either at its special session of the year one thousand eight hundred and sixty-eight, or at its regular session of the years one thousand eight hundred and sixty-eight and one thousand eight hundred and sixty-nine and one thousand eight hundred and seventy, except the bonds issued to fund the interest on the old debt of the state, unless the proposing to pay the same shall have first been submitted to the people and by them ratified by the vote of a majority of all the qualified voters of the state, at a regular election held for that purpose.

Const. 1868; 1872-3, c. 85; 1879, c. 268.

Const. 1, s. 6—Annot.

Comrs. v. Snuggs, 121-409; Baltzer v. State, 104-265; Horne v. State, 84-362; Brickell v. Comrs., 81-240; Davis v. Comrs., 72-441; Lance v. Hunter, 72-178; Logan v. Plummer, 70-388; Rand v. State, 65-197; R. R. v. Holden, 63-414; Galloway v. Jenkins, 63-152.

Const. 1, s. 7.

Sec. 7. Exclusive emoluments, etc. No man or set of men are entitled to exclusive or separate emoluments or privileges from the community but in consideration of public services.

Const. 1868; Const. 1776, Decl. Rights, s. 3.

Power Co. v. Power Co., 175-663, 171-248; Reid v. R. R., 162-355; State v. Perry, 151-661; St. George v. Hardie, 147-88; State v. Cantwell, 142-604; In re Spease Ferry, 138-219; Bray v. Williams, 137-391; Mial v. Ellington, 134-131; Ewbank v. Turner, 134-82; State v. Biggs, 133-729; Jones v. Comrs., 130-451; Hancock v. R. R., 124-255; Motley v. Warehouse Co., 122-350, 124-232; State v. Call, 121-645; Broadfoot v. Fayetteville, 121-418; Rowland v. Loan Assn., 116-879; R. R. Comrs. v. Tel. Co., 113-213; State v. Van Doran, 109-864; State v. Stovall, 103-416; Gregory v. Forbes, 96-77; Bridge Co. v. Comrs., 81-491; State v. Morris, 77-512; Simonton v. Lanier, 71-503; Barrington v. Ferry Co., 69-165; Kingsbury v. R. R., 66-284; Long v. Beard, 7-57; Bank v. Taylor, 6-266.

Sec. 8. The legislative, executive and judicial powers distinct. The legislative, executive and supreme judicial powers of the government ought to be forever separate and distinct from each other.

Const. 1868; Const. 1776, Decl. Rights, s. 4.

Lee v. Beard, 146-361; State v. Turner, 143-641; White v. Auditor, 126-605; Bird v. Gilliam, 125-79; Wilson v. Jordan, 124-705; Miller v. Alexander, 122-718; Garner v. Worth, 122-257; Caldwell v. Wilson, 121-476; Carr v. Coke, 116-236; Goodwin v. Fertilizer Works, 119-120; In re Sultan, 115-62; Herndon v. Ins. Co., 111-386; Horton v. Green, 104-401; Rencher v. Anderson, 93-105; Burton v. Spiers, 92-503; In re Oldham, 89-23; Brown v. Turner, 70-93; Railroad v. Jenkins, 68-503; Barnes v. Barnes, 53-372; Houston v. Bogle, 32-504; Hoke v. Henderson, 15-1; Robinson v. Barfield, 6-391.

Sec. 9. Of the power of suspending laws. All power of suspending laws, or the execution of laws, by any authority, without the consent of the representatives of the people, is injurious to their rights and ought not to be exercised.

Const. 1868; Const. 1776, Decl. Rights, s. 5.
Jones v. Comrs., 130-470; Abbott v. Beddingfield, 125-268 (dissenting opinion); White v. Auditor, 126-605.

Sec. 10. Elections free. All elections ought to be free.

Const. 1868; Const. 1776, Decl. Rights, s. 6.

Sec. 11. In criminal prosecutions. In all criminal prosecutions every man has the right to be informed of the accusation against him and to confront the accusers and witnesses with other testimony, and to have counsel for his defense, and not be compelled to give evidence against himself or to pay costs, jail fees, or necessary witness fees of the defense, unless found guilty.

Const. 1868; Const. 1776, Decl. Rights, s. 7.
State v. Neville, 175-731; State v. Fowler, 172-905; State v. Cherry, 154-624; State v. Dry, 152-813; State v. Whedbee, 152-770; State v. Leeper, 146-655; State v. Cline, 146-640; State v. Railway, 145-495; State v. Dowdy, 145-433; State v. Harris, 145-456; State v. Hodge, 142-683; State v. Cole, 132-1073; In re Briggs, 135-118; Sheek v. Sain, 127-266; State v. Mitchell, 119-785; Smith v. Smith, 116-386; Holt v. Warehouse Co., 116-488; State v. Shade, 115-759; State v. Massey, 104-880; State v. Cannady, 78-540; State v. Morris, 84-756; State v. Hodson, 74-153; State v. Collins, 70-247; State v. Alman, 64-366; State v. Thomas, 64-76; State v. Tilghman, 33-513.

Sec. 12. Answers to criminal charges. No person shall be put to answer any criminal charge, except as hereinafter allowed, but by indictment, presentment, or impeachment.

Const. 1868; Const. 1776, Decl. Rights, s. 8.
State v. Newell, 172-933; State v. Hyman, 164-411; State v. Harris, 145-456; Ex parte McCown, 139-95; State v. Lytle, 138-742; State v. Hunter, 106-800; State v. Dunn, 95-699; State v. Powell, 86-642; State v. Moore, 104-750; State v. Cannady, 78-540; Kane v. Haywood, 66-31; State v. Simons, 68-379; State v. Moss, 47-68.

Sec. 13. Right of jury. No person shall be convicted of any crime but by the unanimous verdict of a jury of good and lawful men in open court. The legislature may, however, provide other means of trial for petty misdemeanors, with the right of appeal.

Const. 1868; Const. 1776, Decl. Rights, s. 9.
Jones v. Brinkley, 174-23; State v. Newell, 172-933; State v. Hyman, 164-411; State v. Rogers, 162-656; State v. Brittain, 143-668; Ex parte McCown, 139-95; State v. Lytle, 138-742; State v. Thornton, 136-616; Hargett v. Bell, 134-396; Smith v. Paul, 133-68; State v. Ostwalt, 118-1211; State v. Gadberry, 117-818; State v. Whitaker, 114-819; State v. Best, 111-646; State v. Cutshall, 110-543; State v. Hunter, 106-800; State v. Dunn, 95-698; State v. Powell, 97-417; State v. Divine, 98-781; State v. Powell, 86-642; State v. Dudley, 83-661; State v. Cannady, 78-541; State v. Dixon, 75-275; Barnes v. Barnes, 53-366; State v. Moss, 47-68.

Sec. 14. Excessive bail. Excessive bail should not be required, nor excessive fines imposed, nor cruel or unusual punishment inflicted.

Const. 1868; Const. 1776, Decl. Rights, s. 10. See English Bill of Rights (1689), c. 1, s. 10.
State v. Smith, 174-804; State v. Woodlief, 172-885; State v. Blake, 157-608; State v. Lance, 149-551; State v. Farrington, 141-844; State v. Hanby, 126-1066; Bryan v. Patrick, 124-661; State v. Ballard, 122-1025; State v. Apple, 121-585; State v. Reid, 106-716; State v. Pettie, 80-369; State v. Cannady, 78-543; State v. Driver, 78-423; State v. Reid, 18-377.

Sec. 15. General warrants. General warrants, whereby any officer or messenger may be commanded to search suspected places, without evidence of the act committed, or to seize any person or persons not named, whose offense is not particularly described and supported by evidence, are dangerous to liberty and ought not to be granted.

Const. 1868; Const. 1776, Decl. Rights, s. 11.
Brewer v. Wynne, 163-319; State v. Fowler, 172-905.

Sec. 16. Imprisonment for debt. There shall be no imprisonment for debt in this state except in cases of fraud.

Const. 1868; Const. 1776, Decl. Rights, s. 39.
State v. Williams, 150-802; Ledford v. Emerson, 143-527; State v. Morgan, 141-726; State v. Torrence, 127-550; Stewart v. Bryan, 121-49; Lockhart v. Bear, 117-301; Preiss v. Cohen,

117-59; Fertilizer Co. v. Grubbs, 114-471; Burgwyn v. Hall, 108-490; State v. Earnhardt, 107-789; State v. Norman, 110-489; Winslow v. Winslow, 95-24; Kiney v. Lougenour, 97-325; Long v. McLean, 88-3; State v. Beasley, 75-212; Melvin v. Melvin, 72-384; Daniel v. Owen, 72-340; State v. Davis, 82-610; State v. Wallin, 89-578; State v. Cannady, 78-539; Pain v. Pain, 80-322; Moore v. Mullen, 77-327; Moore v. Green, 73-394; State v. Green, 71-173; State v. Palin, 63-471; Bunting v. Wright, 61-295; Burton v. Dickens, 7-103.

Sec. 17. No person taken, etc., but by law of land. No person ought to be taken, imprisoned, or disseized of his freehold, liberties or privileges, or outlawed or exiled, or in any manner deprived of his life, liberty, or property, but by the law of the land.

Const. 1868; Const. 1776, Decl. Rights, s. 12; Mag. Carta., (1215), c. 39, (1225), c. 29.
Bradshaw v. Lumber Co., 179-501; State v. Kirkpatrick, 179-747; Parker v. Comrs., 178-92; Comrs. v. Boring, 175-105; Comrs. v. State Treasurer, 174-141; Lang v. Development Co., 169-662; State v. Collins, 169-323; State v. Bullock, 161-223; Dalton v. Brown, 159-175; Lawrence v. Hardy, 151-123; Starnes v. Mfg. Co., 147-556; Caldwell Land, etc., Co. v. Smith, 146-199; State v. Williams, 146-618; Dewey v. R. R., 142-392; Anderson v. Wilkins, 142-154; State v. Morgan, 141-726; Daniels v. Home, 139-237; State v. Jones, 139-613; Cozard v. Hardware Co., 139-296; Porter v. Armstrong, 139-179; Ex parte McCown, 139-95; Mial v. Ellington, 134-172; Lumber Co. v. Lumber Co., 135-742; Parish v. Cedar Co., 133-478; Jones v. Comrs., 130-461; Dyer v. Ellington, 126-941; State v. Hill, 126-1139; Herring v. Pugh, 126-352; Hutton v. Webb, 124-479; 126-397; Southport v. Stanly, 125-464; Hogan v. Brown, 125-251; Morris v. House, 125-559; Day's Case, 124-362; Caldwell v. Wilson, 121-477; Wood v. Bellamy, 120-212; Hilliard v. Asheville, 118-845; Call v. Wilkesboro, 115-337; State v. Warren, 113-683; Lance v. Harris, 112-480; Williams v. Johnson, 112-435; Bass v. Navigation Co., 111-439; Staton v. R. R., 111-278; State v. Cutshall, 110-543; State v. Hunter, 106-800; Moose v. Carson, 104-431; London v. Headen, 76-72; Rhea v. Hampton, 101-53; State v. Wilson, 107-865; Woodard v. Blue, 103-109; Railroad v. Ely, 95-77; Winslow v. Winslow, 95-24; Worth v. Cox, 89-44; Whitehead v. Latham, 83-232; Vann v. Pipkin, 77-410; State v. Morris, 77-512; Whitehead v. R. R., 87-255; Bridge Co. v. Comrs., 81-491; Pool v. Trexler, 76-297; Privett v. Whitaker, 73-554; State v. Dixon, 75-275; Wilson v. Charlotte, 74-756; State v. Mooney, 74-100; Brown v. Turner, 70-93; King v. Hunter, 65-603; Bank v. Jenkins, 64-719; Norfleet v. Cromwell, 70-634; Johnston v. Rankin, 70-550; Franklin v. Vannoy, 66-151; Sedberry v. Comrs., 66-486; Miller v. Gibbon, 63-635; Schenck ex parte, 65-353; Koonce v. Wallace, 52-194; Barnes v. Barnes, 53-372; Cotten v. Ellis, 52-545; Cornelius v. Glen, 52-512; State v. Glen, 52-321; Stannmire v. Taylor, 48-207; State v. Matthews, 48-452; McNamara v. Kearns, 24-66; Houston v. Bogle, 32-496; State v. Allen, 24-183; Mills v. Williams, 33-558; State v. Johnson, 33-647; R. R. v. Davis, 19-451; Hoke v. Henderson, 15-1; Pipkin v. Wynne, 13-402; Hamilton v. Adams, 6-161; Oats v. Darden, 5-500; University v. Foy, 5-58, 3-310.
See, also, section 19 of this article.

Sec. 18. Persons restrained of liberty. Every person restrained of his liberty is entitled to a remedy to inquire into the lawfulness thereof, and to remove the same, if unlawful; and such remedy ought not to be denied or delayed.

Const. 1868; Const. 1776, Decl. Rights, s. 13.
Harkins v. Cathey, 119-663; State v. Herndon, 107-935; In re Schenck, 74-607.

Sec. 19. Controversies at law respecting property. In all controversies at law respecting property, the ancient mode of trial by jury is one of the best securities of the rights of the people, and ought to remain sacred and inviolable.

Const. 1868; Const. 1776, Decl. Rights, s. 14.
In re Stone, 176-336; Crews v. Crews, 175-168; Walls v. Strickland, 174-298; Silvey v. R. R., 172-110; State v. Rogers, 162-656; Williams v. R. R., 140-623; Kearns v. R. R., 139-482; Smith v. Paul, 133-66; Boutten v. R. R., 128-340; Caldwell v. Wilson, 121-465; Wilson v. Featherstone, 120-447; Harkins v. Cathey, 119-662; State v. Mitchell, 119-786; Driller Co. v. Worth, 117-517; McQueen v. Bank, 111-515; Smith v. Hicks, 108-245; Lassiter v. Upchurch, 107-411; Railroad v. Parker, 105-246; Stevenson v. Felton, 99-53; Harris v. Shaffer, 92-30; Grant v. Hughes, 96-177; Pasour v. Lineberger, 90-159; Worthy v. Shields, 90-192; Wessel v. Rathjohn, 89-377; Grant v. Reese, 82-72; Chasteen v. Martin, 81-51; Overby v. Association, 81-62; Bernheim v. Waring, 79-56; Atkinson v. Whitehead, 77-418; Perry v. Tupper, 77-413; Womble v. Fraps, 77-198; Wilson v. Charlotte, 74-756; Armfield v. Brown, 73-81; Lippard v. Troutman, 72-551; Isler v. Murphy, 71-436; Witkowsky v. Wasson, 71-460; Pearson v. Caldwell, 70-291; Armfield v. Brown, 70-27; Green v. Castlebury, 70-20; Maxwell v. Maxwell, 70-267; Klutts v. McKenzie, 65-102; Andrews v. Pritchett, 66-387; White v. White, 15-257; Smith v. Campbell, 10-590; Bayard v. Singleton, 1-5.

Sec. 20. Freedom of the press. The freedom of the press is one of the great bulwarks of liberty, and therefore ought never to be restrained, but every individual shall be held responsible for the abuse of the same.

Const. 1868; Const. 1776, Decl. Rights, s. 15.
Osborn v. Leach, 135-628; Cowan v. Fairbrother, 118-406.

Sec. 21. Habeas corpus. The privileges of the writ of habeas corpus shall not be suspended.

Const. 1868.
Ex parte Moore, 64-802.

Sec. 22. Property qualification. As political rights and privileges are not dependent upon, or modified by, property, therefore no property qualification ought to affect the right to vote or hold office.

Const. 1868.
Wilson v. Charlotte, 74-756.

Sec. 23. Representation and taxation. The people of the state ought not to be taxed or made subject to the payment of any impost or duty, without the consent of themselves, or their representatives in general assembly, freely given.

Const. 1868; Const. 1776, Decl. Rights, s. 16.
State v. Wheeler, 141-773; *Winston v. Taylor*, 99-210; *Moore v. Fayetteville*, 80-154; *Worth v. Comrs.*, 60-617.

Sec. 24. Militia and the right to bear arms. A well regulated militia being necessary to the security of a free state, the right of the people to keep and bear arms shall not be infringed; and, as standing armies in time of peace are dangerous to liberty, they ought not to be kept up, and the military should be kept under strict subordination to, and governed by, the civil power. Nothing herein contained shall justify the practice of carrying concealed weapons, or prevent the legislature from enacting penal statutes against said practice.

Const. 1868; Const. 1776, Decl. Rights, s. 17; Convention 1875.
State v. Barrett, 138-637; *State v. Boone*, 132-1107; *State v. Reams*, 121-556; *State v. Speller*, 86-697.

Sec. 25. Right of the people to assemble together. The people have a right to assemble together to consult for their common good, to instruct their representatives, and to apply to the legislature for redress of grievances. But secret political societies are dangerous to the liberties of a free people, and should not be tolerated.

Const. 1868; Const. 1776, Decl. Rights, s. 18; Convention 1875.

Sec. 26. Religious liberty. All men have a natural and unalienable right to worship Almighty God according to the dictates of their own consciences, and no human authority should, in any case whatever, control or interfere with the rights of conscience.

Const. 1868; Const. 1776, Decl. Rights, s. 19.
Rodman v. Robinson, 134-503; *Lord v. Hardie*, 82-241; *Melvin v. Easley*, 52-356.

Sec. 27. Education. The people have the right to the privilege of education, and it is the duty of the state to guard and maintain that right.

Const. 1868.
Collie v. Comrs., 145-170, overruling *Barksdale v. Comrs.*, 93-483; *Lowery v. School Trustees*, 140-33; *Bear v. Comrs.*, 124-212.

Sec. 28. Elections should be frequent. For redress of grievances, and for amending and strengthening the laws, elections should be often held.

Const. 1868; Const. 1776, Decl. Rights, s. 20.

Sec. 29. Recurrence to fundamental principles. A frequent recurrence to fundamental principles is absolutely necessary to preserve the blessings of liberty.

Const. 1868; Const. 1776, Decl. Rights, s. 21.

Sec. 30. Hereditary emoluments, etc. No hereditary emoluments, privileges, or honors ought to be granted or conferred in this state.

Const. 1868; Const. 1776, Decl. Rights, s. 22.
State v. Cantwell, 142-614; *Bryan v. Patrick*, 124-661; *Bridge Co. v. Comrs.*, 31-504.

Sec. 31. Perpetuities, etc. Perpetuities and monopolies are contrary to the genius of a free state, and ought not to be allowed.

Const. 1868; Const. 1776, Decl. Rights, s. 23.

State v. Kirkpatrick, 179-747; Allen v. Reidsville, 178-513; State v. Perry, 151-661; St. George v. Hardie, 147-88; State v. Cantwell, 142-614; In re Spease Ferry, 138-259; State v. Biggs, 133-729; Robinson v. Lamb, 126-492; Garsed v. Greensboro, 126-160; Bennett v. Comrs., 125-468; Bryan v. Patrick, 124-661; Guy v. Comrs., 122-471; Thrift v. Elizabeth City, 122-31; Railway v. Railway, 114-725; State v. Moore, 104-718; Hughes v. Hodges, 102-236; Bridge Co. v. Comrs., 81-504; Railroad v. Reid, 64-155; Simonton v. Lanier, 71-503; State v. McGowen, 37-9; State v. Gerrard, 37-210; Griffin v. Graham, 8-96; Bank v. Taylor, 6-266.

Sec. 32. Ex post facto laws. Retrospective laws, punishing acts committed before the existence of such laws, and by them only declared criminal, are oppressive, unjust, and incompatible with liberty; wherefore no ex post facto law ought to be made. No law taxing retrospectively sales, purchases, or other acts previously done ought to be passed.

Const. 1868; Const. 1776, Decl. Rights, s. 24.

State v. Broadway, 157-598; Penland v. Barnard, 146-378; Anderson v. Wilkins, 142-154; Robinson v. Lamb, 129-16; City of Wilmington v. Cronly, 122-383; Culbreth v. Downing, 121-205; Morrison v. McDonald, 113-327; Kelly v. Fleming, 113-133; Lowe v. Harris, 112-472; State v. Ramsour, 113-642; Gilchrist v. Middleton, 108-705; Leak v. Gay, 107-468; Williams v. Weaver, 94-134; State v. Littlefield, 93-614; Burton v. Speers and Clark, 92-503; King v. Foscue, 91-116; Strickland v. Draughan, 91-103; Wilkerson v. Buchanan, 83-296; Whitehead v. Latham, 83-232; Tabor v. Ward, 83-291; Pearsall v. Kenan, 79-472; Lilly v. Purcell, 78-82; Young v. Henderson, 76-420; Libbitt v. Maultsby, 71-345; Etheridge v. Vernoy, 71-184; Franklin v. Vannoy, 66-145; Johnson v. Winslow, 64-27; Jacobs v. Smallwood, 63-112; State v. Keith, 63-144; Robeson v. Brown, 63-554; State v. Bell, 61-76; Hinton v. Hinton, 61-410; Cooke v. Cooke, 61-583; Parker v. Shannonhouse, 61-209; Barnes v. Barnes, 53-366; State v. Bond, 49-9; Phillips v. Cameron, 48-391; Salter v. Bryan, 26-494; Taylor v. Harrison, 13-374; Oats v. Darden, 5-500.

Sec. 33. Slavery prohibited. Slavery and involuntary servitude, otherwise than for crime, whereof the parties shall have been duly convicted, shall be, and are hereby, forever prohibited within the State.

Const. 1868.

State v. Hairston, 63-451.

Sec. 34. State boundaries. The limits and boundaries of the state shall be and remain as they now are.

Const. 1868; Const. 1776, Decl. Rights, s. 25.

Sec. 35. Courts shall be open. All courts shall be open; and every person for an injury done him in his lands, goods, person, or reputation, shall have remedy by due course of law, and right and justice administered without sale, denial or delay.

Const. 1868.

Osborn v. Leach, 135-628; Jones v. Comrs., 130-461; Driller Co. v. Worth, 118-746; Dunn v. Underwood, 116-526; Hewlett v. Nutt, 79-263.

Sec. 36. Soldiers in time of peace. No soldier shall in time of peace be quartered in any house without the consent of the owner; nor in time of war, but in a manner prescribed by law.

Const. 1868.

Sec. 37. Other rights of the people. This enumeration of rights shall not be construed to impair or deny others retained by the people; and all powers not herein delegated remain with the people.

Const. 1868.

State v. Williams, 146-618; Daniels v. Homer, 139-237; Thrift v. Elizabeth City, 122-38; Railroad v. Holden, 63-410; Nichols v. McKee, 68-430; State v. Keith, 63-144; Railroad v. Reid, 64-155.

ARTICLE II

LEGISLATIVE DEPARTMENT

Section 1. Two branches. The legislative authority shall be vested in two distinct branches, both dependent on the people, to wit: a senate and house of representatives.

Const. 1868; Const. 1776, s. 1.

Wilson v. Jordan, 124-719; Comrs. v. Call, 123-323.

Sec. 2. Time of assembly. The senate and house of representatives shall meet biennially on the first Wednesday after the first Monday in January next after their election; and when assembled shall be denominated the general assembly. Neither house shall proceed upon public business unless a majority of all the members are actually present.

Const. 1868; 1872-3, c. 82; Convention 1875; Const. 1776, ss. 4, 46; Convention 1835, art. 1, s. 4, cl. 7.

Herring v. Pugh, 126-862.

Sec. 3. Number of senators. The senate shall be composed of fifty senators, biennially chosen by ballot.

Const. 1868; Convention 1835, art. 1, s. 1, cl. 1.

Sec. 4. Regulations in relation to districting the state for senators. The senate districts shall be so altered by the general assembly, at the first session after the return of every enumeration by order of congress, that each senate district shall contain, as near as may be, an equal number of inhabitants, excluding aliens and Indians not taxed, and shall remain unaltered until the return of another enumeration, and shall at all times consist of contiguous territory; and no county shall be divided in the formation of a senate district, unless such county shall be equitably entitled to two or more senators.

Const. 1868; 1872-3, c. 81.

Sec. 5. Regulations in relation to appointment of representatives. The house of representatives shall be composed of one hundred and twenty representatives, biennially chosen by ballot, to be elected by the counties respectively, according to their population, and each county shall have at least one representative in the house of representatives, although it may not contain the requisite ratio of representation; this apportionment shall be made by the general assembly at the respective times and periods when the districts for the senate are hereinbefore directed to be laid off.

Const. 1868; 1872-3, c. 82; Convention 1835, art. 1, s. 1, cls. 2, 3.

Comrs. v. Ballard, 69-18; Mills v. Williams, 33-563.

Sec. 6. Ratio of representation. In making the apportionment in the house of representatives, the ratio of representation shall be ascertained by dividing the amount of the population of the state, exclusive of that comprehended within those counties which do not severally contain the one hundred and twentieth part of the population of the state, by the number of representatives, less the number assigned to such counties; and in ascertaining the number of the population of the state, aliens and indians not taxed shall not be included. To each county containing the said ratio and not twice the said ratio there shall be assigned one representative; to each county containing two but not three times the said ratio, there shall be assigned two representatives, and so on progressively, and then the remaining representatives shall be assigned severally to the counties having the largest fractions.

Const. 1868; Convention 1835, art. 1, s. 1, cl. 4.

Moffitt v. Asheville, 103-237; Comrs. v. Ballard, 69-18.

Sec. 7. Qualifications for senators. Each member of the senate shall not be less than twenty-five years of age, shall have resided in this state as a citizen two years, and shall have usually resided in the district for which he was chosen one year immediately preceding his election.

Const. 1868.

Sec. 8. Qualifications for representatives. Each member of the house of representatives shall be a qualified elector of the state, and shall have resided in the county for which he is chosen for one year immediately preceding his election.

Const. 1868.

Sec. 9. Election of officers. In the election of all officers, whose appointment shall be conferred upon the general assembly by the constitution, the vote shall be *viva voce*.

Const. 1868; Convention 1835, art. 1, s. 4, cl. 1.

Cherry v. Burns, 124-766; Stanford v. Ellington, 117-161.

Sec. 10. Powers in relation to divorce and alimony. The general assembly shall have power to pass general laws regulating divorce and alimony, but shall not have power to grant a divorce or secure alimony in any individual case.

Const. 1868; Convention 1835, art. 1, s. 4, cl. 3.

Cooke v. Cooke, 164-272; In re Boyett, 186-415; Ladd v. Ladd, 121-118; Baity v. Cranfill, 91-293.

Sec. 11. Private laws in relation to names of persons, etc. The general assembly shall not have power to pass any private law to alter the name of any person, or to legitimate any person not born in lawful wedlock, or to restore to the rights of citizenship any person convicted of an infamous crime, but shall have power to pass general laws regulating the same.

Const. 1868; Convention 1835, art. 1, s. 4, cl. 4.

Sec. 12. Thirty days notice shall be given anterior to passage of private laws. The general assembly shall not pass any private law, unless it shall be made to appear that thirty days notice of application to pass such a law shall have been given, under such direction and in such manner as shall be provided by law.

Const. 1868; Convention 1835, art. 1, s. 4, cl. 5.

Power Co. v. Power Co., 175-668; Cox v. Comrs., 146-584; Bray v. Williams, 137-390; Comrs. v. Coke, 116-235; Gatlin v. Tarboro, 78-119; Broadnax v. Comrs., 64-244.

Sec. 13. Vacancies. If vacancies shall occur in the general assembly by death, resignation or otherwise, writs of elections shall be issued by the governor under such regulations as may be prescribed by law.

Const. 1868; Convention 1835, art. 1, s. 4, cl. 6.

Sec. 14. Revenue. No law shall be passed to raise money on the credit of the state, or to pledge the faith of the state, directly or indirectly, for the payment of any debt, or to impose any tax upon the people of the state, or allow the counties, cities or towns to do so, unless the bill for the purpose shall have been read three several times in each house of the general assembly and passed three several readings, which readings shall have been on three different days, and agreed to by each house respectively, and unless the yeas and nays on the second and third readings of the bill shall have been entered on the journal.

Const. 1868.

Road Com. v. Comrs., 178-61; Guire v. Comrs., 177-516; Wagstaff v. Highway Com., 177-354; Woodall v. Highway Com., 176-377; Wagstaff v. Highway Com., 174-377; Claywell v. Comrs., 173-657; Brown v. Comrs., 173-598; Cottrell v. Lenoir, 173-133; Hargrave v. Comrs., 168-626; Gregg v. Comrs., 162-479; Pritchard v. Comrs., 160-476, 159-636; Russell v. Troy, 159-366; Comrs. v. Comrs., 157-515; Comrs. v. Bank, 152-387; Tyson v. Salisbury, 151-468; Bank v. Lacy, 151-3; Battle v. Lacy, 150-573; Wittkowsky v. Comrs., 150-90; Lutterloh v. Fayetteville, 149-65; Cox v. Comrs., 146-584; Improvement Co. v. Comrs., 146-353; Comrs. v. Trust Co., 143-110; Fortune v. Comrs., 140-329; Comrs. v. Stafford, 138-453; Bray v. Williams, 137-390; Graves v. Comrs., 135-49; Brown v. Stewart, 134-357; Wilson v. Markley, 133-616; Debnam v. Chitty, 131-657; Hooker v. Greenville, 130-293; Cotton Mills v. Waxhaw, 130-293; Armstrong v. Stedman, 130-219; Comrs. v. DeRossett, 129-275; Black v. Comrs., 129-122; Glenn v. Wray, 126-730; Edgerton v. Water Co., 126-96; Smathers v. Comrs., 125-480; Slocumb v. Fayetteville, 125-362; Comrs. v. Payne, 123-486, 123-432; McGuire v. Williams, 123-349; Comrs. v. Call, 123-308; Charlotte v. Shepard, 122-602; Robinson v. Goldsboro, 122-211; Rodman v. Washington, 122-39; Mayo v. Comrs., 122-5; Comrs. v. Snuggs, 121-394; Bank v. Comrs., 119-214; Bank v. Comrs., 116-339; Jones v. Comrs., 107-265; Wood v. Oxford, 97-227; Galloway v. Jenkins, 63-147.

Sec. 15. Entails. The general assembly shall regulate entails in such a manner as to prevent perpetuities.

Const. 1868; Const. 1776, s. 43.

Sec. 16. Journals. Each house shall keep a journal of its proceedings, which shall be printed and made public immediately after the adjournment of the general assembly.

Const. 1868; Const. 1776, s. 46.

Wilson v. Markley, 133-616; Carr v. Coke, 116-234.

Sec. 17. Protest. Any member of either house may dissent from, and protest against, any act or resolve which he may think injurious to the public, or any individual, and have the reason of his dissent entered on the journal.

Const. 1868; Const. 1776, s. 45.

Sec. 18. Officers of the house. The house of representatives shall choose their own speaker and other officers.

Const. 1868; Const. 1776, s. 10.

Nichols v. McKee, 68-432.

Sec. 19. President of the senate. The lieutenant-governor shall preside in the senate, but shall have no vote unless it may be equally divided.

Const. 1868.

Sec. 20. Other senatorial officers. The senate shall choose its other officers and also a speaker (pro tempore) in the absence of the lieutenant-governor, or when he shall exercise the office of governor.

Const. 1868; Const. 1776, s. 10.

Nichols v. McKee, 68-432.

Sec. 21. Style of the acts. The style of the acts shall be: "The general assembly of North Carolina do enact."

Const. 1868.

State v. Patterson, 98-664.

Sec. 22. Powers of the general assembly. Each house shall be judge of the qualifications and election of its own members, shall sit upon its own adjournment from day to day, prepare bills to be passed into laws; and the two houses may also jointly adjourn to any future day, or other place.

Const. 1868; Const. 1776, s. 10.

State v. Pharr, 179-699.

Sec. 23. Bills and resolutions to be read three times, etc. All bills and resolutions of a legislative nature shall be read three times in each house before they pass into laws, and shall be signed by the presiding officers of both houses.

Const. 1868; Const. 1776, s. 11.

State v. Patterson, 134-620; Wilson v. Markley, 133-616; Cotton Mills v. Waxhaw, 130-293; Smathers v. Comrs., 125-486; Comrs. v. Snuggs, 121-400; Russell v. Ayer, 120-211; Bank v. Comrs., 119-222; Cook v. Mears, 116-592; Carr v. Coke, 116-234; Scarborough v. Robinson, 81-409.

Sec. 24. Oath of members. Each member of the general assembly, before taking his seat, shall take an oath or affirmation that he will support the constitution and laws of the United States, and the constitution of the state of North Carolina, and will faithfully discharge his duty as a member of the senate or house of representatives.

Const. 1868; Const. 1776, s. 12.

Sec. 25. Terms of office. The terms of office for senators and members of the house of representatives shall commence at the time of their election.

Const. 1868; Convention 1875.

Aderholt v. McKee, 65-259.

Sec. 26. Yeas and nays. Upon motion made and seconded in either house, by one-fifth of the members present, the yeas and nays upon any question shall be taken and entered upon the journals.

Const. 1868.

Sec. 27. Election for members of the general assembly. The election for members of the general assembly shall be held for the respective districts and counties, at the places where they are now held, or may be directed hereafter to be held, in such manner as may be prescribed by law, on the first Thursday in August, in the year one thousand eight hundred and seventy, and every two years thereafter. But the general assembly may change the time of holding the elections.

Const. 1868; Convention 1875.

Aderholt v. McKee, 65-259; Loftin v. Sowers, 65-251.

Sec. 28. Pay of members and officers of the general assembly; extra session. The members of the general assembly for the term for which they have been elected shall receive as a compensation for their services the sum of four dollars per day for each day of their session, for a period not exceeding sixty days; and should they remain longer in session, they shall serve without compensation. They shall also be entitled to receive ten cents per mile, both while coming to the seat of government and while returning home, the said distance to be computed by the nearest line or route of public travel. The compensation of the presiding officers of the two houses shall be six dollars per day and mileage. Should an extra session of the general assembly be called, the members and presiding officers shall receive a like rate of compensation for a period not exceeding twenty days.

Convention 1875.

Kendall v. Stafford, 178-461; Bank v. Worth, 117-153.

Sec. 29. Limitations upon power of general assembly to enact private or special legislation. The general assembly shall not pass any local, private, or special act or resolution relating to the establishment of courts inferior to the superior court; relating to the appointment of justices of the peace; relating to health, sanitation, and the abatement of nuisances; changing the names of cities, towns and townships; authorizing the laying out, opening, altering, maintaining, or discontinuing of highways, streets, or alleys; relating to ferries or bridges; relating to nonnavigable streams; relating to cemeteries; relating to the pay of jurors; erecting new townships, or changing township lines, or establishing or changing the lines of school districts; remitting fines, penalties, and forfeitures, or refunding moneys legally paid into the public treasury; regulating labor, trade, mining, or manufacturing; extending the time for the assessment or collection of taxes or otherwise relieving any collector of taxes from the due performance of his official duties or his sureties from liability; giving effect to informal wills and deeds; nor shall the general assembly enact any such local, private or special act by the partial repeal of a general law, but the general assembly may at any time repeal local, private or special laws enacted by it. Any local, private or special act or resolution passed in violation of the provisions of this section shall be void. The general assembly shall have power to pass general laws regulating matters set out in this section.

1915, c. 99. In effect Jan. 10, 1917. See Reade v. Durham, 173-668; Mills v. Comrs., 175-215.

Davis v. Lenoir County, 178-668; Comrs. v. Pruden, 178-394; Comrs. v. Trust Co., 178-170; Martin County v. Trust Co., 178-26; Parvin v. Comrs., 177-508; Mills v. Comrs., 175-215; Highway Com. v. Malone, 178-685; Richardson v. Comrs., 178-685; Rankin v. Gaston County, 178-683; Reade v. Durham, 173-668; Brown v. Comrs., 173-598.

ARTICLE III

EXECUTIVE DEPARTMENT

Section 1. Officers of the executive department; terms of office. The executive department shall consist of a governor, in whom shall be vested the supreme executive power of the state; a lieutenant-governor, a secretary of state, an auditor, a treasurer, a superintendent of public instruction, and an attorney-general, who shall be elected for a term of four years

by the qualified electors of the state, at the same time and places and in the same manner as members of the general assembly are elected. Their term of office shall commence on the first day of January next after their election, and continue until their successors are elected, and qualified: Provided, that the officers first elected shall assume the duties of their office ten days after the approval of this constitution by the congress of the United States, and shall hold their offices four years from and after the first day of January.

Const. 1868; Convention 1835, art. II, s. 1.

Wilson v. Jordan, 124-719; Rhyne v. Lipscombe, 122-652; Caldwell v. Wilson, 121-476; Winslow v. Morton, 118-490; Battle v. McIver, 68-467; Howerton v. Tate, 68-546.

Sec. 2. Qualifications of governor and lieutenant-governor. No person shall be eligible as governor or lieutenant-governor unless he shall have attained the age of thirty years, shall have been a citizen of the United States five years, and shall have been a resident of this state for two years next before the election; nor shall the person elected to either of these two offices be eligible to the same office more than four years in any term of eight years, unless the office shall have been cast upon him as lieutenant-governor or president of the senate.

Const. 1868; Const. 1776, s. 15.

Sec. 3. Returns of elections. The return of every election for officers of the executive department shall be sealed up and transmitted to the seat of government by the returning officer, directed to the speaker of the house of representatives, who shall open and publish the same in the presence of a majority of the members of both houses of the general assembly. The persons having the highest number of votes respectively shall be declared duly elected; but if two or more be equal and highest in votes for the same office, then one of them shall be chosen by joint ballot of both houses of the general assembly. Contested elections shall be determined by a joint ballot of both houses of the general assembly, in such manner as shall be prescribed by law.

Const. 1868; Convention 1835, art. II, ss. 3, 4.

Winslow v. Morton, 118-486; O'Hara v. Powell, 80-108.

Sec. 4. Oath of office for governor. The governor, before entering upon the duties of his office, shall, in the presence of the members of both branches of the general assembly, or before any justice of the supreme court, take an oath or affirmation that he will support the constitution and laws of the United States and of the state of North Carolina, and that he will faithfully perform the duties appertaining to the office of governor to which he has been elected.

Const. 1868; Convention 1835, art. II, s. 5.

Sec. 5. Duties of governor. The governor shall reside at the seat of government of this state, and he shall, from time to time, give the general assembly information of the affairs of the state, and recommend to their consideration such measures as he shall deem expedient.

Const. 1868.

Sec. 6. Reprieves, commutations and pardons. The governor shall have power to grant reprieves, commutations and pardons, after conviction, for all offenses (except in cases of impeachment), upon such conditions as he may think proper, subject to such regulations as may be provided by law relative to the manner of applying for pardons. He shall biennially communicate to the general assembly each case of reprieve, commutation or pardon granted, stating the name of each convict, the crime for which he was convicted, the sentence and its date, the date of commutation, pardon or reprieve, and the reasons therefor.

Const. 1868; Const. 1776, s. 19.

In re Williams, 149-436; State v. Bowman, 145-452; Herring v. Pugh, 126-862; In re McMahon, 125-40; State v. Mathis, 109-815; State v. Cardwell, 95-643; State v. Alexander, 76-231; State v. Mooney, 74-98; State v. Blalock, 61-242.

Sec. 7. Annual reports from officers of executive department and of public institutions. The officers of the executive department and of the public institutions of the state shall, at least five days previous to each regular session of the general assembly, severally report to the governor, who shall transmit such reports, with his message, to the general assembly; and the governor may, at any time, require information in writing from the officers in the executive department upon any subject relating to the duties of their respective offices, and shall take care that the laws be faithfully executed.

Const. 1868.

Arendell v. Worth, 125-122; Welker v. Bledsoe, 68-463; Nichols v. McKee, 68-435.

Sec. 8. Commander-in-chief. The governor shall be commander-in-chief of the militia of the state, except when they shall be called into the service of the United States.

Const. 1868; Const. 1776, s. 18.

Winslow v. Morton, 118-486.

Sec. 9. Extra session of general assembly. The governor shall have power on extraordinary occasions, by and with the advice of the council of state, to convene the general assembly in extra session by his proclamation, stating therein the purpose or purposes for which they are thus convened.

Const. 1868.

Sec. 10. Officers whose appointments are not otherwise provided for. The governor shall nominate, and by and with the advice and consent of a majority of the senators-elect, appoint all officers whose offices are established by this constitution and whose appointments are not otherwise provided for.

Const. 1868; Convention 1875.

Salisbury v. Croom, 167-223; State v. Baskerville, 141-811; Day's Case, 124-366; Ewart v. Jones, 116-570; University v. McIver, 72-76; Cloud v. Wilson, 72-155; Battle v. McIver, 68-467; Nichols v. McKee, 68-429; Howerton v. Tate, 68-546; Rogers v. McGowan, 68-520; Badger v. Johnson, 68-471; Welker v. Bledsoe, 68-457; Clark v. Stanley, 66-59; State v. Pender, 66-317; Railroad v. Holden, 63-410.

Sec. 11. Duties of the lieutenant-governor. The lieutenant-governor shall be president of the senate, but shall have no vote unless the senate be equally divided. He shall, whilst acting as president of the senate, receive for his services the same pay which shall, for the same period, be allowed to the speaker of the house of representatives; and he shall receive no other compensation except when he is acting as governor.

Const. 1868.

Sec. 12. In case of impeachment of governor, or vacancy caused by death or resignation. In case of the impeachment of the governor, his failure to qualify, his absence from the state, his inability to discharge the duties of his office, or in case the office of governor shall in anywise become vacant, the powers, duties and emoluments of the office shall devolve upon the lieutenant-governor until the disabilities shall cease or a new governor shall be elected and qualified. In every case in which the lieutenant-governor shall be unable to preside over the senate, the senators shall elect one of their own number president of their body; and the powers, duties and emoluments of the office of governor shall devolve upon him whenever the lieutenant-governor shall, for any reason, be prevented from discharging the duties of such office as above provided, and he shall continue as acting governor until the disabilities are removed or a new governor or lieutenant-governor shall be elected and qualified. Whenever, during the recess of the general assembly, it shall become necessary for the president of the senate to administer the government, the secretary of state shall convene the senate, that they may elect such president.

Const. 1868.

Rodwell v. Rowland, 137-626; Caldwell v. Wilson, 121-476.

Sec. 13. Duties of other executive officers. The respective duties of the secretary of state, auditor, treasurer, superintendent of public instruction and attorney-general shall be prescribed by law. If the office of any of said officers shall be vacated by death, resignation or otherwise, it shall be the duty of the governor to appoint another until the disability be removed or his successor be elected and qualified. Every such vacancy shall be filled by election at the first general election that occurs more than thirty days after the vacancy has taken place, and the person chosen shall hold the office for the remainder of the unexpired term fixed in the first section of this article.

Const. 1868.

Rodwell v. Rowland, 137-626; Sneed v. Bullock, 80-135; Cloud v. Wilson, 72-163; Clark v. Stanley, 66-59; Nichols v. McKee, 68-429; Battle v. McIver, 68-467; Boner v. Adams, 65-639.

Sec. 14. Council of state. The secretary of state, auditor, treasurer, and superintendent of public instruction shall constitute, ex officio, the council of state, who shall advise the governor in the execution of his office, and three of whom shall constitute a quorum; their advice and proceedings in this capacity shall be entered in a journal, to be kept for this purpose exclusively, and signed by the members present, from any part of which any member may enter his dissent; and such journal shall be placed before the general assembly when called for by either house. The attorney-general shall be, ex officio, the legal adviser of the executive department.

Const. 1868; Const. 1776, s. 16.

Sec. 15. Compensation of executive officers. The officers mentioned in this article shall, at stated periods, receive for their services a compensation to be established by law, which shall neither be increased nor diminished during the time for which they shall have been elected, and the said officers shall receive no other emolument or allowance whatever.

Const. 1868.

Sec. 16. Seal of state. There shall be a seal of the state, which shall be kept by the governor, and used by him, as occasion may require, and shall be called "the Great Seal of the State of North Carolina." All grants and commissions shall be issued in the name and by the authority of the state of North Carolina, sealed with "the Great Seal of the State," signed by the governor, and countersigned by the secretary of state.

Const. 1868; Const. 1776, ss. 17, 36.

Howell v. Hurley, 170-798; Richards v. Lumber Co., 158-54.

Sec. 17. Department of agriculture, immigration and statistics. The general assembly shall establish a department of agriculture, immigration and statistics, under such regulations as may best promote the agricultural interests of the state, and shall enact laws for the adequate protection and encouragement of sheep husbandry.

Const. 1868; Convention 1875.

Cunningham v. Sprinkle, 124-638; Chemical Co. v. Board of Agriculture, 111-136.

ARTICLE IV

JUDICIAL DEPARTMENT

Section 1. Abolishes distinction between actions at law and suits in equity, and feigned issues. The distinctions between actions at law and suits in equity, and the forms of all such actions and suits, shall be abolished; and there shall be in this state but one form of action for the enforcement or protection of private rights or the redress of private wrongs, which shall be denominated a civil action; and every action prosecuted by the people of the state as a party, against a person charged with a public

offense, for the punishment of the same, shall be termed a criminal action. Feigned issues shall also be abolished, and the fact at issue tried by order of court before a jury.

Const. 1868.

Tillotson v. Currin, 176-479; Jerome v. Setzer, 175-391; Hardware Co. v. Lewis, 173-290; Makuen v. Elder, 170-510; Fowle v. McLean, 168-537; Wilson v. Ins. Co., 155-173; Hauser v. Morrison, 146-248; Levin v. Gladstein, 142-484; Turner v. McKee, 137-259; Staton v. Webb, 137-38; Boles v. Caudle, 133-528; Parker v. Express Co., 132-131; Harrison v. Hargrove, 116-418; Peebles v. Gay, 115-41; Moore v. Beaman, 112-560; Hood v. Sudderth, 111-219; Markham v. Markham, 110-356; Conley v. R. R., 109-692; Vegelman v. Smith, 95-254; Lumber Co. v. Wallace, 93-25; Blake v. Askew, 76-326; Abrams v. Cureton, 74-526; Bitting v. Thaxton, 72-541; Tidline v. Hickerson, 72-421; Belmont v. Reilly, 71-262; Froelich v. Express Co., 67-4; Harkey v. Houston, 65-137; Tate v. Powe, 64-647; State v. McIntosh, 64-607; Mitchell v. Henderson, 63-640; State v. Baker, 63-276.

See, also, under C. S., section 399.

Sec. 2. Division of judicial powers. The judicial power of the state shall be vested in a court for the trial of impeachments, a supreme court, superior courts, courts of justices of the peace, and such other courts inferior to the supreme court as may be established by law.

Const. 1868; Convention 1875.

State v. Burnett, 179-735; State v. Collins, 151-648; Hauser v. Morrison, 146-248; Ex parte McCown, 139-105; State v. Lytle, 138-741; State v. Baskerville, 141-813; Mott v. Comrs., 126-869; State v. Gallop, 126-983; Rhyne v. Lipscombe, 122-650; Caldwell v. Wilson, 121-476; McDonald v. Morrow, 119-670; Ewart v. Jones, 116-572; Express Co. v. R. R., 111-463; Wool v. Saunders, 108-739; State v. Weddington, 103-364; State v. Speaks, 95-689; State v. Spurtin, 80-363; State v. Cherry, 72-123; State v. Ketchey, 70-621; State v. Davis, 69-495; Rowark v. Gaston, 67-292; Froelich v. Express Co., 67-1; State v. Pender, 66-313; Wilmington v. Davis, 63-583; Edenton v. Wool, 65-379; Washington v. Hammons, 76-34; State v. Threadgill, 76-17; State v. Baker, 63-278; McAdoo v. Benbow, 63-461.

Sec. 3. Trial court of impeachment. The court for the trial of impeachments shall be the senate. A majority of the members shall be necessary to a quorum, and the judgment shall not extend beyond removal from and disqualification to hold office in this state; but the party shall be liable to indictment and punishment according to law.

Const. 1868; Convention 1835, art. III, s. 1, cls. 2, 3.

Caldwell v. Wilson, 121-476.

Sec. 4. Impeachment. The house of representatives solely shall have the power of impeaching. No person shall be convicted without the concurrence of two-thirds of the senators present. When the governor is impeached the chief justice shall preside.

Const. 1868; Convention 1835, art. III, s. 1, cl. 3.

Sec. 5. Treason against the state. Treason against the state shall consist only in levying war against it, or adhering to its enemies, giving them aid and comfort. No person shall be convicted of treason unless on the testimony of two witnesses to the same overt act, or on confession in open court. No conviction of treason or attainder shall work corruption of blood or forfeiture.

Const. 1868. See Const. U. S., art. III, s. 3.

Sec. 6. Supreme court justices. The supreme court shall consist of a chief justice and four associate justices.

Const. 1868; Convention 1875; 1887, c. 212.

Sec. 7. Terms of the supreme court. The terms of the supreme court shall be held in the city of Raleigh, as now, until otherwise provided by the general assembly.

Const. 1868; Convention 1875.

State v. Marsh, 134-197.

Sec. 8. Jurisdiction of supreme court. The supreme court shall have jurisdiction to review, upon appeal, any decision of the courts below, upon any matter of law or legal inference. And the jurisdiction of said court

over "issues of fact" and "questions of fact" shall be the same exercised by it before the adoption of the constitution of one thousand eight hundred and sixty-eight, and the court shall have the power to issue any remedial writs necessary to give it a general supervision and control over the proceedings of the inferior courts.

Convention 1875. See Const. 1868, art. IV, s. 10.

R. R. v. Cherokee County, 177-86; Taylor v. Johnson, 171-84; State v. Tripp, 168-150; State v. Lee, 166-250; Page v. Page, 166-90; In re Wiggins, 165-457; Mott v. R. R., 164-367; Johnson v. R. R., 163-431; Pender v. Ins. Co., 163-98; Overman v. Lanier, 156-537; State v. Webb, 155-426; In re Holley, 154-163; Harvey v. R. R., 153-567; Stokes v. Cogdell, 153-181; In re Applicants for License, 143-1; Hollingsworth v. Skelding, 142-256; Slocumb v. Construction Co., 142-354; State v. Lilliston, 141-867; Brown v. Power Co., 140-348; Barker v. R. R., 137-222; State v. Marsh, 134-185; Mott v. Comrs., 126-869; Wilson v. Jordan, 124-719; State v. Hinson, 123-757; Harkins v. Cathey, 119-658; McDonald v. Morrow, 119-670; Carr v. Coke, 116-242; State v. Whitaker, 114-818; Express Co. v. R. R., 111-463; State v. Herndon, 107-334; Farrar v. Staton, 101-78; Rencher v. Anderson, 93-105; Railroad v. Warren, 92-620; Coates v. Wilkes, 92-381; Murrill v. Murrill, 90-120; Worthy v. Shields, 90-192; Young v. Rollins, 90-125; Wessell v. Rathjohn, 89-377; McMillan v. Baker, 85-291; Greensboro v. Scott, 84-184; Shields v. Whitaker, 82-516; Simmons v. Foscue, 81-86; Jones v. Boyd, 80-258; State v. McGinsey, 80-383; Battle v. Mayo, 102-435; In re Schenck, 74-609; Keener v. Finger, 70-42; Long v. Holt, 68-53; Rush v. Steamboat Co., 68-74; Isler v. Brown, 67-175; State v. Jefferson, 66-309; Rogers v. Goodwin, 64-279; McKimmon v. Faulk, 63-279; Biggs ex parte, 64-202; Heilig v. Stokes, 63-612; Foushee v. Pattershall, 67-453; Perry v. Shepherd, 78-85; Graham v. Skinner, 57-94.

See, also, C. S., section 1411.

Sec. 9. Claims against the state. The supreme court shall have original jurisdiction to hear claims against the state, but its decisions shall be merely recommendatory; no process in the nature of execution shall issue thereon; they shall be reported to the next session of the general assembly for its action.

Const. 1868.

Miller v. State, 134-272; Moody v. State Prison, 128-14; White v. Auditor, 126-598; Printing Co. v. Hoey, 124-795; Railroad v. Dortch, 124-675; Pate v. R. R., 122-878; Garner v. Worth, 122-250; Blount v. Simmons, 119-51; Burton v. Furnam, 115-171; Cowles v. State, 115-173; Baltzer v. State, 109-187, 104-270; Martin v. Worth, 91-45; Clodfelter v. State, 86-51; Bain v. State, 86-49; Horne v. State, 82-382, 84-362; Sinclair v. State, 69-47; Bayne v. Jenkins, 66-358; Bledsoe v. State, 64-392; Reynolds v. State, 64-460; Rand v. State, 65-194; Battle v. Thompson, 65-408; Boner v. Adams, 65-644.

Sec. 10. Judicial districts for superior courts. The state shall be divided into nine judicial districts, for each of which a judge shall be chosen; and there shall be held a superior court in each county at least twice in each year, to continue for such time in each county as may be prescribed by law. But the general assembly may reduce or increase the number of districts.

Const. 1868; Convention 1875.

State v. Shuford, 128-588; Wilson v. Jordan, 124-705; Rhyne v. Lipscombe, 122-650; Ewart v. Jones, 116-578; State v. Spurtin, 80-363; State v. Taylor, 76-64; State v. Adair, 66-298.

Sec. 11. Residences of judges; rotation in judicial districts; special terms. Every judge of the superior court shall reside in the district for which he is elected. The judges shall preside in the courts of the different districts successively, but no judge shall hold the courts in the same district oftener than once in four years; but in case of the protracted illness of the judge assigned to preside in any district, or of any other unavoidable accident to him, by reason of which he shall be unable to preside, the governor may require any judge to hold one or more specified terms in said district in lieu of the judge assigned to hold the courts of the said district; and the general assembly may by general laws provide for the selection of special or emergency judges to hold the superior courts of any county or district when the judge assigned thereto, by reason of sickness, disability, or other cause, is unable to attend and hold said court, and when no other judge is available to hold the same. Such special or emergency judges shall have the power and authority of regular judges of the superior courts, in the courts which they are so appointed to hold; and the general assembly shall provide for their reasonable compensation.

Const. 1868; Convention 1875; 1915, c. 99. Last part of section, providing for "special or emergency judges," took effect Jan. 10, 1917. See Reade v. Durham, 173-668.

Watson v. R. R., 152-215; State v. Shuford, 128-588; Mott v. Comrs., 126-866; Rhyne v. Lipscombe, 122-650; State v. Turner, 119-841; McDonald v. Morrow, 119-670; Delafield v. Stafford, 114-239; State v. Lewis, 107-967; State v. Speaks, 95-689; State v. Bowman, 80-437; State v. McGimsey, 80-377; State v. Munroe, 80-373; State v. Watson, 75-136; State v. Ketchey, 70-622; Howes v. Mauney, 66-222; State v. Adair, 66-298; Myers v. Hamilton, 65-568.

Sec. 12. Jurisdiction of courts inferior to supreme court. The general assembly shall have no power to deprive the judicial department of any power or jurisdiction which rightfully pertains to it as a coordinate department of the government; but the general assembly shall allot and distribute that portion of this power and jurisdiction which does not pertain to the supreme court among the other courts prescribed in this constitution or which may be established by law, in such manner as it may deem best; provide also a proper system of appeals; and regulate by law, when necessary, the methods of proceeding, in the exercise of their powers, of all the courts below the supreme court, so far as the same may be done without conflict with other provisions of this constitution.

Convention 1875.

State v. Little, 175-743; Cole v. Sanders, 174-112; Jones v. Brinkley, 174-23; Corp. Com. v. R. R., 170-560; Oil Co. v. Grocery Co., 169-521; State v. Brown, 159-467; State v. Collins, 151-648; State v. Shine, 149-480; Lee v. Beard, 146-361; Duckworth v. Mull, 143-469; In re Applicants for License, 143-1; State v. Baskerville, 141-813; Settle v. Settle, 141-564; Corp. Com. v. R. R., 139-126; Ex parte McCown, 139-105; State v. Lytle, 138-741; State v. Lew, 133-666; Brinkley v. Smith, 130-225; In re Gorham, 129-490; State v. Brown, 127-564; Mott v. Comrs., 126-868; State v. Davis, 126-1007; State v. Battle, 126-1036; McCall v. Webb, 125-243; Wilson v. Jordan, 124-690; State v. Ray, 122-1098; Pate v. R. R., 122-877; Tate v. Comrs., 122-661; Rhyne v. Lipscombe, 122-650; Malloy v. Fayetteville, 122-480; Caldwell v. Wilson, 121-477; McDonald v. Morrow, 119-670; Springer v. Shavender, 118-42; Ewart v. Jones, 116-575; Express Co. v. R. R., 111-463; State v. Flowers, 109-841; In re Deaton, 105-62; State v. Moore, 104-751; Walker v. Scott, 102-487; State v. Powell, 97-417; Bynum v. Powe, 97-374; Freight Discrimination Cases, 95-435; Rencher v. Anderson, 93-105; Murrill v. Murrill, 90-120; Cheek v. Watson, 90-302; In re Oldham, 89-23; Simpson v. Jones, 82-324; State v. Munroe, 80-373; State v. Spurtin, 80-362; Walton v. Walton, 80-26; Bratton v. Davidson, 79-423; Washington v. Hammond, 76-35; State v. Upchurch, 72-33; State v. Burk, 73-266; Bryan v. Rousseau, 71-194; Credle v. Gills, 65-192; Wilmington v. Davis, 63-582; Donaldson v. Waldrop, 63-507.

Sec. 13. In case of waiver of trial by jury. In all issues of fact, joined in any court, the parties may waive the right to have the same determined by a jury; in which case the finding of the judge upon the facts shall have the force and effect of a verdict by a jury.

Const. 1868.

Lumber Co. v. Lumber Co., 137-439; Wilson v. Featherstone, 120-447; Taylor v. Smith, 118-127; Driller Co. v. Worth, 117-518; Nissen v. Mining Co., 104-309; Battle v. Mayo, 102-434; Pasour v. Lineberger, 90-159; Keener v. Finger, 70-42; Armfield v. Brown, 70-29.

See, also, C. S., sections 568, 1502.

Sec. 14. Special courts in cities. The general assembly shall provide for the establishment of special courts, for the trial of misdemeanors, in cities and towns, where the same may be necessary.

Const. 1868.

Oil Co. v. Grocery Co., 169-521; State v. Brown, 159-467; State v. Doster, 157-634; State v. Collins, 151-648; State v. Baskerville, 141-811; State v. Lytle, 138-741; Mott v. Comrs., 126-878; State v. Higgs, 126-1019; State v. Powell, 97-417; Washington v. Hammond, 76-34; State v. Ketchey, 70-622; State v. Pender, 66-318; State v. Walker, 65-462; Edenton v. Wool, 65-381; Wilmington v. Davis, 63-583.

Sec. 15. Clerk of the supreme court. The clerk of the supreme court shall be appointed by the court, and shall hold his office for eight years.

Const. 1868.

Sec. 16. Election of superior court clerk. A clerk of the superior court for each county shall be elected by the qualified voters thereof, at the time and in the manner prescribed by law for the election of members of the general assembly.

Const. 1868.

Rodwell v. Rowland, 137-620; White v. Murray, 126-157; Clarke v. Carpenter, 81-311; University v. McIver, 72-85.

Sec. 17. Term of office. Clerks of the superior courts shall hold their offices for four years.

Const. 1868.

Rodwell v. Rowland, 137-620.

Sec. 18. Fees, salaries and emoluments. The general assembly shall prescribe and regulate the fees, salaries and emoluments of all officers provided for in this article; but the salaries of the judges shall not be diminished during their continuance in office.

Const. 1868; Convention 1835, art. III, s. 2.

In re taxation of judges' salaries, 131-692; Mott v. Comrs., 126-869; In re Walker, 82-94; Buxton v. Comrs., 82-91; Bunting v. Gales, 77-451; King v. Hunter, 65-603.

Sec. 19. What laws are, and shall be, in force. The laws of North Carolina, not repugnant to this constitution or the constitution and laws of the United States, shall be in force until lawfully altered.

Const. 1868.

State v. Baskerville, 141-811; Mott v. Comrs., 126-878; Ewart v. Jones, 116-577; State v. King, 69-422; State v. Hairston, 63-452; State v. Baker, 63-278; State v. Colbert, 75-368; Boyle v. New Berne, 64-664; State v. Underwood, 63-98; State v. Jarvis, 63-556.

Sec. 20. Disposition of actions at law and suits in equity pending when this constitution shall go into effect, etc. Actions at law and suits in equity pending when this constitution shall go into effect shall be transferred to the courts having jurisdiction thereof, without prejudice by reason of the change; and all such actions and suits commenced before and pending at the adoption by the general assembly of the rules of practice and procedure herein provided for shall be heard and determined according to the practice now in use, unless otherwise provided for by said rules.

Const. 1868.

Lash v. Thomas, 86-316; Patton v. Shipman, 81-349; Sharpe v. Williams, 76-91; Baldwin v. York, 71-466; Green v. Moore, 66-425; Johnson v. Sedberry, 65-1; Foard v. Alexander, 64-71; Teague v. Jones, 63-91; Gaither v. Gibson, 63-93.

Sec. 21. Election, terms of office, etc., of justices of the supreme and judges of the superior courts. The justices of the supreme court shall be elected by the qualified voters of the state, as is provided for the election of members of the general assembly. They shall hold their offices for eight years. The judges of the superior courts, elected at the first election under this amendment, shall be elected in like manner as is provided for justices of the supreme court, and shall hold their offices for eight years. The general assembly may from time to time provide by law that the judges of the superior courts, chosen at succeeding elections, instead of being elected by the voters of the whole state, as is herein provided for, shall be elected by the voters of their respective districts.

Const. 1868; Convention 1875.

Rodwell v. Rowland, 137-626; Tate v. Comrs., 122-663; Appendix, 114-927; Hargrove v. Hilliard, 72-169; Cloud v. Wilson, 72-155; University v. McIver, 72-76; Loftin v. Sowers, 65-251.

Sec. 22. Transaction of business in the superior courts. The superior courts shall be, at all times, open for the transaction of all business within their jurisdiction, except the trial of issues of fact requiring a jury.

Const. 1868.

Mott v. Comrs., 126-869; Delafield v. Construction Co., 115-21; Bynum v. Powe, 97-374; Comrs. v. Cook, 86-19; Harrell v. Peebles, 79-26; Hervey v. Edmunds, 68-243; Hunt v. Sneed, 64-180; Green v. Moore, 66-426; McAdoo v. Benbow, 63-463; Foard v. Alexander, 64-69.

Sec. 23. Solicitors for each judicial district. A solicitor shall be elected for each judicial district by the qualified voters thereof, as is prescribed for members of the general assembly, who shall hold office for the term of four years, and prosecute on behalf of the state in all criminal actions in the superior courts, and advise the officers of justice in his district.

Const. 1868.

Rodwell v. Rowland, 137-626; Wilson v. Jordan, 124-690; Tate v. Comrs., 122-663.

Sec. 24. Sheriffs and coroners. In each county a sheriff and coroner shall be elected by the qualified voters thereof, as is prescribed for members of the general assembly, and shall hold their offices for two years. In each township there shall be a constable elected in like manner by the voters thereof, who shall hold his office for two years. When there is no coroner in a county, the clerk of the superior court for the county may appoint one for special cases. In case of a vacancy existing for any cause in any of the offices created by this section, the commissioners of the county may appoint to such office for the unexpired term.

Const. 1868; Const. 1776, s. 38.

Rodwell v. Rowland, 137-620; Rhyne v. Lipscombe, 122-650; State v. Sigman, 106-730; King v. McLure, 84-153; Worley v. Smith, 81-307; Wittkowsky v. Wasson, 69-38.

Sec. 25. Vacancies. All vacancies occurring in the offices provided for by this article of the constitution shall be filled by the appointments of the governor, unless otherwise provided for, and the appointees shall hold their places until the next regular election for members of the general assembly, when elections shall be held to fill such offices. If any person, elected or appointed to any of said offices, shall neglect and fail to qualify, such offices shall be appointed to, held and filled as provided in case of vacancies occurring therein. All incumbents of said offices shall hold until their successors are qualified.

Const. 1868; Convention 1875.

State v. Baskerville, 141-811; Rodwell v. Rowland, 137-620; Ewart v. Jones, 116-570; Appendix C. S., 114-927; State v. Lewis, 107-976; Gilmer v. Holton, 98-26; King v. McLure, 84-153; Worley v. Smith, 81-307; Buchanan v. Comrs., 80-126; Hargrove v. Hilliard, 72-169; Cloud v. Wilson, 72-155; Nichols v. McKee, 68-429.

Sec. 26. Terms of office of first officers. The officers elected at the first election held under this constitution shall hold their offices for the terms prescribed for them respectively, next ensuing after the next regular election for members of the general assembly. But their terms shall begin upon the approval of this constitution by the congress of the United States.

Const. 1868.

Opinions of Judges, 114-925; Aderholt v. McKee, 65-258; Loftin v. Sowers, 65-254.

Sec. 27. Jurisdiction of justices of the peace. The several justices of the peace shall have jurisdiction, under such regulations as the general assembly shall prescribe, of civil actions founded on contract, wherein the sum demanded shall not exceed two hundred dollars, and wherein the title to real estate shall not be in controversy; and of all criminal matters arising within their counties where the punishment cannot exceed a fine of fifty dollars or imprisonment for thirty days. And the general assembly may give to justices of the peace jurisdiction of other civil actions wherein the value of the property in controversy does not exceed fifty dollars. When an issue of fact shall be joined before a justice, on demand of either party thereto he shall cause a jury of six men to be summoned, who shall try the same. The party against whom the judgment shall be rendered in any civil action may appeal to the superior court from the same. In all cases of a criminal nature, the party against whom the judgment is given may appeal to the superior court, where the matter shall be heard anew. In all cases brought before a justice, he shall make a record of the proceedings, and file the same with the clerk of the superior court for his county.

Const. 1868; Convention 1875.

Comrs. v. Sparks, 179-581; Jerome v. Setzer, 175-391; Oil Co. v. Grocery Co., 169-521; State v. Doster, 157-634; Wilson v. Ins. Co., 155-173; Riddle v. Milling Co., 150-689; Hauser v. Morrison, 146-248; State v. Bossee, 145-579; Duckworth v. Mull, 143-461; Brown v. Southernland, 142-614; State v. Baskerville, 141-811; State v. Lytle, 138-745; State v. Moore, 136-582; State v. Giles, 134-735, overruling State v. Ostwalt, 118-1209; Knight v. Taylor, 131-85; Cowell v. Gregory, 130-85; State v. Davis, 129-570; Mott v. Comrs., 126-869; State v. White, 125-674; State v. Ray, 122-1098; Rhyne v. Lipscombe, 122-650; Malloy v. Fayetteville, 122-480; State v. Addington, 121-540; McDonald v. Morrow, 119-674; Harkins v. Cathey, 119-665; State v. Nelson, 119-801; State v. Ivie, 118-1230; Alexander v. Gibbon, 118-805; Gambling v. Dickey, 118-986; State v. Wynne, 116-985; Williams v. Bowling, 111-295; Martin v. Goode, 111-289; Slocumb v. Shingle Co., 110-24; State v. Biggers, 108-762; Henderson v. Davis,

106-91; *Durham v. Wilson*, 104-598; *Peck v. Culberson*, 104-428; *State v. Powell*, 97-417, 86-640; *Montague v. Mial*, 89-137; *Allen v. Jackson*, 86-321; *Morris v. Saunders*, 85-140; *Katzenstein v. R. R.*, 84-694; *Boing v. R. R.*, 87-360; *Hannah v. R. R.*, 87-351; *Lutz v. Thompson*, 87-334; *Love v. Rhyne*, 86-576; *McLane v. Layton*, 76-571; *McAdoo v. Callum*, 86-419; *Allen v. Jackson*, 86-321; *Coggins v. Harrell*, 86-317; *Brickell v. Bell*, 84-85; *Fisher v. Webb*, 84-44; *State v. Dudley*, 83-661; *State v. Jones*, 83-659; *Derr v. Stubbs*, 83-559; *State v. Moore*, 82-659; *Dalton v. Webster*, 82-282; *Murphy v. McNeill*, 82-221; *McDonald v. Cannon*, 82-247; *State v. Edney*, 80-360; *Evans v. Williamson*, 79-86; *State v. Styles*, 76-156; *Heyer v. Beatty*, 76-29; *State v. Threadgill*, 76-18; *Nance v. R. R.*, 76-9; *Pullen v. Green*, 75-218; *Hinton v. Davis*, 75-18; *Forsyth v. Bullock*, 74-137; *Hendrick v. Mayfield*, 74-626; *State v. Buck*, 73-631; *State v. Bailey*, 73-70; *Latham v. Rollins*, 72-455; *State v. Quick*, 72-244; *State v. Presly*, 72-205; *State v. Upchurch*, 72-148; *State v. Cherry*, 72-123; *State v. Perry*, 71-523; *Templeton v. Summers*, 71-270; *State v. Vermington*, 71-263; *Bryan v. Rousseau*, 71-194; *Bullinger v. Marshall*, 71-520; *Railroad v. Sharpe*, 70-510; *State v. Heidelberg*, 70-496; *State v. Yarborough*, 70-250; *Fell v. Porter*, 69-140; *Caldwell v. Beatty*, 69-364; *Davis v. Baker*, 67-388; *Froelich v. Express Co.*, 67-1; *State v. Pendleton*, 65-618; *State v. Deaton*, 65-497; *Edenton v. Wool*, 65-379; *Hedgecock v. Davis*, 64-650; *State v. Johnson*, 64-581; *Wilmington v. Davis*, 63-584; *Winslow v. Weith*, 66-432; *Dulin v. Howard*, 66-433; *Froneburger v. Lee*, 66-333; *State v. Pender*, 66-313; *Credle v. Gibbs*, 65-192; *Rives v. Guthrie*, 46-84.

See, also, C. S., sections 1473, 1474, 1481.

Sec. 28. Vacancies in office of justices. When the office of justice of the peace shall become vacant otherwise than by expiration of the term, and in case of a failure by the voters of any district to elect, the clerk of the superior court for the county shall appoint to fill the vacancy for the unexpired term.

Const. 1868.

Rodwell v. Rowland, 137-628; *Gilmer v. Holton*, 98-26; *Cloud v. Wilson*, 72-155.

Sec. 29. Vacancies in office of superior court clerk. In case the office of clerk of a superior court for a county shall become vacant otherwise than by the expiration of the term, and in case of a failure by the people to elect, the judge of the superior court for the county shall appoint to fill the vacancy until an election can be regularly held.

Const. 1868.

Rodwell v. Rowland, 137-628; *White v. Murray*, 126-157; *Williams v. Bowling*, 111-295; *Martin v. Goode*, 111-289.

Sec. 30. Officers of other courts inferior to supreme court. In case the general assembly shall establish other courts inferior to the supreme court, the presiding officers and clerks thereof shall be elected in such manner as the general assembly may from time to time prescribe, and they shall hold their offices for a term not exceeding eight years.

Convention 1875.

White v. Murray, 126-157; *Ewart v. Jones*, 116-572; *State v. Weddington*, 103-364.

Sec. 31. Removal of judges of the various courts for inability. Any judge of the supreme court, or of the superior courts, and the presiding officers of such courts inferior to the supreme court as may be established by law, may be removed from office for mental or physical inability, upon a concurrent resolution of two-thirds of both houses of the general assembly. The judge or presiding officer against whom the general assembly may be about to proceed shall receive notice thereof, accompanied by a copy of the causes alleged for his removal, at least twenty days before the day on which either house of the general assembly shall act thereon.

Convention 1875. See Convention 1835, art. III, s. 2, cl. 1.

Sec. 32. Removal of clerks of the various courts for inability. Any clerk of the supreme court, or of the superior courts, or of such courts inferior to the supreme court as may be established by law, may be removed from office for mental or physical inability; the clerk of the supreme court by the judges of said court, the clerks of the superior courts by the judge riding the district, and the clerks of such courts inferior to the supreme court as may be established by law, by the presiding officers of said courts. The clerk against whom proceedings are instituted shall receive notice thereof, accompanied by a copy of the causes alleged for his removal, at least ten days before the day appointed to act thereon, and

the clerk shall be entitled to an appeal to the next term of the superior court, and thence to the supreme court, as provided in other cases of appeals.

Convention 1875.

Sec. 33. Amendments not to vacate existing offices. The amendments made to the constitution of North Carolina by this convention shall not have the effect to vacate any office or term of office now existing under the constitution of the state, and filled, or held, by virtue of any election or appointment under the said constitution, and the laws of the state made in pursuance thereof.

Convention 1875.

State v. Moore, 136-581; Appendix, 114-928.

ARTICLE V

REVENUE AND TAXATION

Section 1. Capitation tax; exemptions. The general assembly may levy a capitation tax on every male inhabitant of the state over twenty-one and under fifty years of age, which said tax shall not exceed two dollars, and cities and towns may levy a capitation tax which shall not exceed one dollar. No other capitation tax shall be levied. The commissioners of the several counties and of the cities and towns may exempt from the capitation tax any special cases on account of poverty or infirmity.

Davis v. Lenoir, 178-668; R. R. v. Comrs., 178-449; Guire v. Comrs., 177-516; Parvin v. Comrs., 177-508; Wagstaff v. Central Highway Com., 177-354; R. R. v. Cherokee County, 177-86; Hill v. Lenoir County, 176-572; Bennett v. Comrs., 173-625; Ingram v. Johnson, 172-676; Moore v. Comrs., 172-419; Hargrave v. Comrs., 168-627; Kitchin v. Wood, 154-565; Bd. of Education v. Comrs., 150-116; Perry v. Comrs., 148-521; R. R. v. Comrs., 148-248; R. R. v. Comrs., 148-220; Collie v. Comrs., 145-172; State v. Wheeler, 141-774; Pace v. Raleigh, 140-67; Bd. of Ed. v. Comrs., 137-313; Wingate v. Parker, 136-369; State v. Ballard, 122-1026; Comrs. v. Snugg, 121-409; Russell v. Ayer, 120-180; Williams v. Comrs., 119-520; Bd. of Ed. v. Comrs., 111-578, 107-112; Jones v. Comrs., 107-248; Redmond v. Comrs., 106-137; Parker v. Comrs., 104-168; Barksdale v. Comrs., 93-472; Cromartie v. Comrs., 87-139, 85-217; Clifton v. Wynne, 80-145; French v. Wilmington, 75-477; Griffin v. Comrs., 74-701; French v. Comrs., 74-692; Brown v. Comrs., 72-388; Mauney v. Comrs., 71-486; Brothers v. Comrs., 70-726; Street v. Comrs., 70-644; Johnson v. Comrs., 67-101; Sedberry v. Comrs., 66-486; University v. Holden, 63-410; R. R. v. Holden, 63-400; Gardner v. Hall, 61-21.

Sec. 2. Application of proceeds of state and county capitation tax. The proceeds of the state and county capitation tax shall be applied to the purposes of education and the support of the poor, but in no one year shall more than twenty-five per cent thereof be appropriated to the latter purpose.

Const. 1868.

Wagstaff v. Central Highway Com., 177-354; Hill v. Lenoir County, 176-572; Moose v. Comrs., 172-419; Board of Ed. v. Comrs., 150-116; Perry v. Comrs., 148-521; R. R. v. Comrs., 148-248; Collie v. Comrs., 145-170; State v. Wheeler, 141-774; Crocker v. Moore, 140-432; Board of Ed. v. Comrs., 137-311; School Directors v. Comrs., 127-263; Bd. of Ed. v. Comrs., 113-379; Redmond v. Comrs., 106-137; Parker v. Comrs., 104-168; Durham v. Bostick, 72-353; Jacobs v. Smallwood, 63-112.

Sec. 3. Taxation shall be by uniform rule and ad valorem; exemptions. Laws shall be passed taxing, by a uniform rule, all moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise; and, also, all real and personal property, according to its true value in money: Provided, notes, mortgages, and all other evidence of indebtedness given in good faith for the purchase price of a home, when said purchase price does not exceed three thousand dollars, and said notes, mortgages, and other evidence of indebtedness shall be made to run for not less than five nor more than twenty years, shall be exempt from taxation of every kind: Provided, that the interest carried by such notes and mortgages shall not exceed five and one-half per cent. The general assembly may also tax trades, professions, franchises, and income: "Provided, the rate of tax on incomes

shall not in any case exceed six per cent (6%), and there shall be allowed the following exemptions, to be deducted from the amount of annual incomes, to wit: for a married man with a wife living with him, or to a widow or widower having minor child or children, natural or adopted, not less than \$2,000; to all other persons not less than \$1,000, and there may be allowed other deductions (not including living expenses) so that only net incomes are taxed.

Const. 1868; 1917, c. 119, adding provisos 1 and 2, making limited exception for purchase price of homes.

Brown v. Jackson, 179-363; Motor Corp. v. Flynt, 178-399; Bickett v. Tax Com., 177-433; Smith v. Wilkins, 164-135; State v. Bullock, 161-223; Comrs. v. Webb, 160-594; Dalton v. Brown, 159-175; State v. Williams, 158-610; Guano Co. v. Biddle, 158-212; Pullen v. Corp. Com., 152-548; Wolfenden v. Comrs., 152-83; State v. Danenburg, 151-718; Land Co. v. Smith, 151-70; R. R. v. New Bern, 147-165; Lumber Co. v. Smith, 146-198; Collie v. Comrs., 145-170; State v. Wheeler, 141-773; In re Morris Estate, 138-259; State v. Roberson, 136-587; Plymouth v. Cooper, 135-1; Lacy v. Packing Co., 134-567; Jackson v. Comrs., 130-387; State v. Hunt, 129-686; State v. Carter, 129-560; State v. Irvin, 126-989; State v. Sharp, 125-631; Collins v. Pettitt, 124-727; State v. Ballard, 122-1026; Cobb v. Comrs., 122-307; Hilliard v. Asheville, 118-845; Schaul v. Charlotte, 118-733; Rosenbaum v. Newbern, 118-83; State v. Worth, 116-1007; Loan Assn. v. Comrs., 115-410; State v. Moore, 113-697; State v. Georgia Co., 112-34; Wiley v. Comrs., 111-400; Raleigh v. Peace, 110-38; State v. Wessel, 109-735; State v. Stevenson, 109-733; State v. French, 109-722; Jones v. Comrs., 107-257; Redmond v. Comrs., 106-137; Puitt v. Comrs., 94-709; Holton v. Comrs., 93-430; Busbee v. Comrs., 93-143; Wilmington v. Macks, 86-91; Busbee v. Comrs., 93-143; Railroad v. Comrs., 91-454; Jones v. Arrington, 91-125; Cain v. Comrs., 86-8; Railroad v. Comrs., 84-504; Worth v. Comrs., 82-420; Worth v. Railroad, 89-301; Evans v. Comrs., 89-154; Belo v. Comrs., 82-415; Mowery v. Salisbury, 82-175; Hewlett v. Nutt, 79-263; Gatlin v. Tarboro, 78-119; Young v. Henderson, 76-420; Railroad v. Comrs., 75-477; French v. Wilmington, 75-477; Kyle v. Comrs., 75-445; Wilson v. Charlotte, 74-748; Rwy. Co. v. Wilmington, 72-73; R. R. v. Comrs., 72-10; Ruffin v. Comrs., 69-498; Lilly v. Comrs., 69-300; Pullen v. Comrs., 68-451; University v. Holden, 43-410.

Sec. 4. Restrictions upon the increase of the public debt except in certain contingencies. Until the bonds of the state shall be at par, the general assembly shall have no power to contract any new debt or pecuniary obligation in behalf of the state, except to supply a casual deficit, or for suppressing invasion or insurrection, unless it shall in the same bill levy a special tax to pay the interest annually. And the general assembly shall have no power to give or lend the credit of the state in aid of any person, association, or corporation, except to aid in the completion of such railroads as may be unfinished at the time of the adoption of this constitution, or in which the state has a direct pecuniary interest, unless the subject be submitted to a direct vote of the people of the state, and be approved by a majority of those who shall vote thereon.

Const. 1868.

Comrs. v. State Treasurer, 174-141; Moran v. Comrs., 168-289; Comrs. v. Snuggs, 121-402; Mauney v. Comrs., 71-486; R. R. v. Jenkins, 65-173; University v. Holden, 63-410; Galloway v. R. R., 65-147.

Sec. 5. Property exempt from taxation. Property belonging to the state or to municipal corporations shall be exempt from taxation. The general assembly may exempt cemeteries, and property held for educational, scientific, literary, charitable, or religious purposes; also wearing apparel, arms for muster, household and kitchen furniture, the mechanical and agricultural implements of mechanics and farmers; libraries and scientific instruments, or any other personal property, to a value not exceeding three hundred dollars.

Const. 1868; 1872-3, c. 83.

Wagstaff v. Central Highway Com., 177-354; Leary v. Comrs., 172-25; Southern Assembly v. Palmer, 166-75; Davis v. Salisbury, 161-56; Comrs. v. Webb, 160-594; Corp. Com. v. Construction Co., 160-582; Bd. of Ed. v. Comrs., 137-314; United Brethren v. Comrs., 115-489; Loan Assn. v. Comrs., 115-410; State v. Stevenson, 109-730; R. R. v. Comrs., 75-474, 84-504.

Sec. 6. Taxes levied for counties. The total of the state and county tax on property shall not exceed fifteen cents on the one hundred dollars value of property, except when the county property tax is levied for a special purpose and with the special approval of the general assembly, which may be done by special or general act: Provided, this limitation shall not apply to taxes levied for the maintenance of the public schools

of the state for the term required by article nine, section three, of the constitution: Provided further, the state tax shall not exceed five cents on the one hundred dollars value of property.

Comrs. v. Spitzer, 179-436.

Sec. 7. Acts levying taxes shall state object, etc. Every act of the general assembly levying a tax shall state the special object to which it is to be applied, and it shall be applied to no other purpose.

Const. 1868.

Parker v. Comrs., 178-92; Bd. of Ed. v. Comrs., 137-311; McCless v. Meekins, 117-34; Parker v. Comrs., 104-170; Clifton v. Wynne, 80-145; R. R. v. Holden, 63-410.

ARTICLE VI

SUFFRAGE AND ELIGIBILITY TO OFFICE

Section 1. Who may vote. Every male person born in the United States, and every male person who has been naturalized, twenty-one years of age, and possessing the qualifications set out in this article, shall be entitled to vote at any election by the people in the state, except as herein otherwise provided.

1899, c. 218; 1900, c. 2.

Woodall v. Highway Com., 176-377; Ingram v. Johnson, 172-676; State v. Knight, 169-333; Gill v. Comrs., 160-176; Pace v. Raleigh, 140-68; Clarke v. Statesville, 139-492; Quinn v. Lattimore, 120-428; In re Reid, 119-641; Harris v. Scarborough, 110-232; Hannon v. Grizzard, 89-115; State v. Jones, 82-685; Lee v. Dunn, 73-595; Van Bokkelen v. Canady, 73-198; Railroad v. Comrs., 72-486; University v. McIver, 72-76; Perry v. Whitaker, 71-475; Jacobs v. Smallwood, 63-112; Roberts v. Cannon, 20-256.

Sec. 2. Qualifications of voters. He shall reside in the state of North Carolina for one year and in the precinct, ward, or other election district in which he offers to vote four months next preceding the election: Provided, that removal from one precinct, ward, or other election district to another in the same county shall not operate to deprive any person of the right to vote in the precinct, ward or other election district from which he has removed until four months after such removal. No person who has been convicted, or who has confessed his guilt in open court upon indictment, of any crime the punishment of which now is, or may hereafter be, imprisonment in the state's prison, shall be permitted to vote, unless the said person shall be first restored to citizenship in the manner prescribed by law.

Convention 1875; 1899, c. 218; 1900, c. 2, s. 2.

State v. Windley, 178-670; Woodall v. Highway Com., 176-377; State v. Smith, 174-804; Watson v. R. R., 152-215; Cox v. Comrs., 146-584; Harris v. Scarborough, 110-232; Pace v. Raleigh, 140-68; Clarke v. Statesville, 139-492; Quinn v. Lattimore, 120-428; DeBerry v. Nicholson, 102-465; Van Bokkelen v. Canady, 73-198; Railroad v. Comrs., 72-486; Perry v. Whitaker, 71-475.

See, also, C. S., secs. 5936, 5937.

Sec. 3. Voter to be registered. Every person offering to vote shall be at the time a legally registered voter as herein prescribed, and in the manner hereafter provided by law, and the general assembly of North Carolina shall enact general registration laws to carry into effect the provisions of this article.

1899, c. 218; 1900, c. 2, s. 3.

Cox v. Comrs., 146-584; Pace v. Raleigh, 140-68; Harris v. Scarborough, 110-232.

Sec. 4. Qualification for registration. Every person presenting himself for registration shall be able to read and write any section of the constitution in the English language. But no male person who was, on January 1, 1867, or at any time prior thereto, entitled to vote under the laws of any state in the United States wherein he then resided, and no lineal descendant of any such person, shall be denied the right to register and vote at any election in this state by reason of his failure to possess the educational qualifications herein prescribed: Provided, he shall have registered in accordance with the terms of this section prior to December

1, 1908. The general assembly shall provide for the registration of all persons entitled to vote without the educational qualifications herein prescribed, and shall, on or before November 1, 1908, provide for the making of a permanent record of such registration, and all persons so registered shall forever thereafter have the right to vote in all elections by the people in this state, unless disqualified under section 2 of this article.

Const. 1868; 1899, c. 218; 1900, c. 2, s. 4.

Ingram v. Johnson, 172-676; Moose v. Comrs., 172-419; State v. Knight, 169-333; Perry v. Comrs., 148-521; Cox v. Comrs., 146-584; Collie v. Comrs., 145-175; Pace v. Raleigh, 140-68; Clarke v. Statesville, 139-492; Harris v. Scarborough, 110-232; Hannon v. Grizzard, 89-115.

Sec. 5. Indivisible plan; legislative intent. That this amendment to the constitution is presented and adopted as one indivisible plan for the regulation of the suffrage, with the intent and purpose to so connect the different parts, and to make them so dependent upon each other, that the whole shall stand or fall together.

1900, c. 2, s. 5.

Sec. 6. Elections by people and general assembly. All elections by the people shall be by ballot, and all elections by the general assembly shall be viva voce.

Const. 1868; 1899, c. 218.

Sec. 7. Eligibility to office; official oath. Every voter in North Carolina, except as in this article disqualified, shall be eligible to office, but before entering upon the duties of the office, he shall take and subscribe the following oath:

"I,, do solemnly swear (or affirm) that I will support and maintain the constitution and laws of the United States, and the constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office, as.....; so help me, God."

1899, c. 218; 1900, c. 2, s. 7.

Cole v. Sanders, 174-112; State v. Knight, 169-333; State v. Bateman, 162-588.

Sec. 8. Disqualification for office. The following classes of persons shall be disqualified for office: First, all persons who shall deny the being of Almighty God. Second, all persons who shall have been convicted, or confessed their guilt on indictment pending, and whether sentenced or not, or under judgment suspended, of any treason or felony, or of any other crime for which the punishment may be imprisonment in the penitentiary, since becoming citizens of the United States, or of corruption or malpractice in office, unless such person shall be restored to the rights of citizenship in a manner prescribed by law.

1899, c. 218; 1900, c. 2, s. 8.

State v. Windley, 178-670; Bank v. Redwine, 171-559; State v. Knight, 169-333.

Sec. 9. When this chapter operative. That this amendment to the constitution shall go into effect on the first day of July, nineteen hundred and two, if a majority of votes cast at the next general election shall be cast in favor of this suffrage amendment.

1899, c. 218; 1900, c. 2, s. 9.

ARTICLE VII

MUNICIPAL CORPORATIONS

Section 1. County officers. In each county there shall be elected biennially by the qualified voters thereof, as provided for the election of members of the general assembly, the following officers: A treasurer, register of deeds, surveyor, and five commissioners.

Const. 1868.

Rhodes v. Lewis, 80-136; Van Bokkelen v. Canady, 73-198; Aderholt v. McKee, 65-257.

Sec. 2. Duty of county commissioners. It shall be the duty of the commissioners to exercise a general supervision and control of the penal and charitable institutions, schools, roads, bridges, levying of taxes, and finances of the county, as may be prescribed by law. The register of deeds shall be, ex officio, clerk of the board of commissioners.

Const. 1868.

Holmes v. Bullock, 178-376; Wilson v. Holding, 170-352; Comrs. v. Comrs., 165-632; Bunch v. Comrs., 159-335; Southern Audit Co. v. McKensie, 147-461; Crocker v. Moore, 140-433; In re Spease Ferry, 138-219; Barrington v. Ferry Co., 69-165; Canal Co. v. McAllister, 74-163; Lane v. Stanley, 65-156; R. R. v. Holden, 63-434.

See, also, C. S., secs. 1297, 1299, 1300.

Sec. 3. Counties to be divided into districts. It shall be the duty of the commissioners first elected in each county to divide the same into convenient districts, to determine the boundaries and prescribe the name of the said districts, and to report the same to the general assembly before the first day of January, 1869.

Const. 1868.

Road Com. v. Comrs., 178-61; Motor Co. v. Flynt, 178-399; Wittkowsky v. Comrs., 150-90; Wallace v. Trustees, 84-164; Gamble v. McCrady, 75-509; McNeill v. Green, 75-329; Tucker v. Raleigh, 75-267; Wilson v. Charlotte, 74-748; Canal Co. v. McAllister, 74-159; Grady v. Comrs., 74-101; Wade v. Comrs., 74-81; Bladen Co. v. Clarke, 73-255; Mitchell v. Trustees, 71-400; Barrington v. Ferry Co., 69-165; University v. Holden, 63-410; Gooch v. Gregory, 65-142; Lane v. Stanley, 65-153.

Sec. 4. Townships have corporate powers. Upon the approval of the reports provided for in the foregoing section by the general assembly, the said districts shall have corporate powers for the necessary purposes of local government, and shall be known as townships.

Const. 1868.

Road Com. v. Comrs., 178-61; Motor Co. v. Flynt, 178-399; Mann v. Allen, 171-219; Jones v. New Bern, 152-64; Wittkowsky v. Comrs., 150-90; Crocker v. Moore, 140-429; Cotton Mills v. Waxhaw, 130-295; Brown v. Comrs., 100-92; Wallace v. Trustees, 84-164; Mitchell v. Trustees, 71-400; Payne v. Caldwell, 65-488; Lane v. Stanley, 65-153.

Sec. 5. Officers of townships. In each township there shall be biennially elected, by the qualified voters thereof, a clerk and two justices of the peace, who shall constitute a board of trustees, and shall, under the supervision of the county commissioners, have control of the taxes and finances, roads and bridges of the townships, as may be prescribed by law. The general assembly may provide for the election of a larger number of justices of the peace in cities and towns, and in those townships in which cities and towns are situated. In every township there shall also be biennially elected a school committee, consisting of three persons, whose duty shall be prescribed by law.

Const. 1868.

Road Com. v. Comrs., 178-61; Wallace v. Trustees, 84-164; Simpson v. Comrs., 84-153; Mitchell v. Trustees, 71-400; Haughton v. Comrs., 70-466; Edenton v. Wool, 65-379; Conoley v. Harris, 64-662; Wilmington v. Davis, 63-582.

Sec. 6. Trustees shall assess property. The township board of trustees shall assess the taxable property of their townships and make return to the county commissioners for revision, as may be prescribed by law. The clerk shall be, ex officio, treasurer of the township.

Const. 1868.

R. R. v. Comrs., 178-449; Road Com. v. Comrs., 178-62; Guire v. Comrs., 177-516; Parvin v. Comrs., 177-508; Jones v. Comrs., 107-261; R. R. v. Comrs., 84-503; Railroad v. Comrs., 82-261; Cobb v. Elizabeth City, 75-1; Railroad v. Comrs., 72-12.

Sec. 7. No debt or loan except by a majority of voters. No county, city, town, or other municipal corporation shall contract any debt, pledge its faith or loan its credit, nor shall any tax be levied or collected by any officers of the same except for the necessary expenses thereof, unless by a vote of the majority of the qualified voters therein.

Const. 1868.

Comrs. v. Spitzer, 179-436; Davis v. Lenoir County, 178-668; Guire v. Comrs., 177-516; Parvin v. Comrs., 177-516; Hill v. Lenoir, 176-572; Williams v. Comrs., 176-554; Woodall v.

Highway Com., 176-377; Comrs. v. Boring, 175-105; Comrs. v. State Treasurer, 174-141; Comrs. v. Spitzer, 173-147; Cottrell v. Lenoir, 173-138; Archer v. Joyner, 173-75; Swindell v. Belhaven, 173-1; Stephens v. Charlotte, 172-564; Moose v. Comrs., 172-419; Keith v. Lockhart, 171-451; Kinston v. Trust Co., 169-207; Hargrave v. Comrs., 168-626; Moran v. Comrs., 168-289; Comrs. v. Comrs., 165-632; Sprague v. Comrs., 165-603; Withers v. Comrs., 163-341; Pritchard v. Comrs., 160-476; Russell v. Troy, 159-366; Winston v. Bank, 158-512; Tripp v. Comrs., 158-180; Ellis v. Trustees, 156-10; Board of Trustees v. Webb, 155-379; Sanderlin v. Luken, 152-738; Highway Com. v. Webb, 152-710; Underwood v. Asheboro, 152-641; Ellison v. Williamston, 152-147; Burgin v. Smith, 151-561; Hightower v. Raleigh, 150-569; Smith v. Belhaven, 150-156; Wittkowsky v. Comrs., 150-90; Hendersonville v. Jordan, 150-35; Wharton v. Greensboro, 149-62; Perry v. Comrs., 148-521; Hollowell v. Borden, 148-255; R. R. v. Comrs., 148-248; R. R. v. Comrs., 148-220; Comrs. v. McDonald, 148-125; Comrs. v. Webb, 148-120; McLeod v. Comrs., 148-77; Swinson v. Mount Olive, 147-611; Wharton v. Greensboro, 146-356; Collie v. Comrs., 145-178; Crocker v. Moore, 140-432; Greensboro v. Scott, 138-184; Smith v. Trustees, 141-151; Jones v. Comrs., 137-579; Wingate v. Parker, 136-369; Faucett v. Mt. Airy, 134-1; Cotton Mills v. Waxhaw, 130-293; Black v. Comrs., 129-122; Broadfoot v. Fayetteville, 128-529; State v. Irvin, 126-992; Garsd v. Greensboro, 126-161; Edgerton v. Water Co., 126-93; Smathers v. Comrs., 125-488; Slocumb v. Fayetteville, 125-362; Bear v. Comrs., 124-204; Comrs. v. Payne, 123-432; Tate v. Comrs., 122-812; Charlotte v. Shepard, 122-602; Herring v. Dixon, 122-420; Rodman v. Washington, 122-39; Thrift v. Elizabeth City, 122-31; Mayo v. Comrs., 122-5; Comrs. v. Snugg, 121-403; Charlotte v. Shepard, 120-411; Williams v. Comrs., 119-520; Vaughn v. Comrs., 117-435; McCless v. Meekins, 117-34; R. R. v. Comrs., 116-563; Bank v. Comrs., 116-339; Bd. of Ed. v. Comrs., 113-379; Graded School v. Broadhurst, 109-228; R. R. v. Comrs., 109-159; Jones v. Comrs., 107-248; Parker v. Comrs., 104-168; Brown v. Comrs., 100-92; Riggsbee v. Durham, 99-341, 98-81; Gardner v. New Bern, 98-228; Wood v. Oxford, 97-227; McDowell v. Construction Co., 96-514; Markham v. Manning, 96-133; Duke v. Brown, 96-127; Southerland v. Goldsboro, 96-49; Halcombe v. Comrs., 89-346; Evans v. Comrs., 89-154; Shuford v. Comrs., 86-553; Norment v. Charlotte, 85-387; Simpson v. Comrs., 84-158; Gatlin v. Tarboro, 78-119; Young v. Henderson, 76-420; French v. Wilmington, 75-477; Kyle v. Comrs., 75-445; Tucker v. Raleigh, 75-267; Wilson v. Charlotte, 74-748; French v. Comrs., 74-692; Van Bokkelen v. Canady, 73-198; R. R. v. Comrs., 72-486; Trull v. Comrs., 72-388; Weinstein v. Comrs., 71-525; Reiger v. Comrs., 70-319; Payne v. Caldwell, 65-488; Lane v. Stanly, 65-153; Broadnax v. Groom, 64-244; Winslow v. Comrs., 64-218; University v. Holden, 63-410.

See, also, C. S., sections 1297, 2691.

Sec. 8. No money drawn except by law. No money shall be drawn from any county or township treasury, except by authority of law.

Const. 1863.

Faison v. Comrs., 171-411; Grady v. Comrs., 74-101.

Sec. 9. Taxes to be ad valorem. All taxes levied by any county, city, town or township shall be uniform and ad valorem upon all property in the same, except property exempted by this constitution.

Const. 1868.

Marshburn v. Jones, 176-516; Keith v. Lockhart, 171-451; Board of Trustees v. Webb, 155-379; Comrs. v. Webb, 160-594; Perry v. Comrs., 148-521; McLeod v. Comrs., 148-77; Smith v. Trustees, 141-151; Jones v. Comrs., 137-600; Wingate v. Parker, 136-369; Harper v. Comrs., 133-106; Winston v. Salem, 131-404; Ins. Co. v. Stedman, 130-223; State v. Irvin, 126-993; Hilliard v. Asheville, 118-845; Loan Assn. v. Comrs., 115-410; Wiley v. Comrs., 111-397; Raleigh v. Peace, 110-32; Redmond v. Comrs., 106-122; Jones v. Comrs., 106-122; Moore v. Comrs., 80-154; Young v. Henderson, 76-420; Cain v. Comrs., 86-15; Kyle v. Comrs., 75-447; Cobb v. Elizabeth City, 75-7; Wilson v. Charlotte, 74-754; Rwy. Co. v. Wilmington, 72-73; Grady v. Comrs., 74-101; Weinstein v. Comrs., 71-535; Pullen v. Raleigh, 68-461.

See, also, C. S., sec. 2678.

Sec. 10. When officers enter on duty. The county officers first elected under the provisions of this article shall enter upon their duties ten days after the approval of this constitution by the congress of the United States.

Const. 1868.

Sec. 11. Governor to appoint justices. The governor shall appoint a sufficient number of justices of the peace in each county, who shall hold their places until sections four, five, and six of this article shall have been carried into effect.

Const. 1868.

Nichols v. McKee, 68-429.

See, also, C. S., sections 1462-1472.

Sec. 12. Charters to remain in force until legally changed. All charters, ordinances and provisions relating to municipal corporations shall remain in force until legally changed, unless inconsistent with the provisions of this constitution.

Const. 1868.

Ward v. Elizabeth City, 121-1; Dare Co. v. Currituck Co., 95-189.

Sec. 13. Debts in aid of the rebellion not to be paid. No county, city, town or other municipal corporation shall assume to pay, nor shall any tax be levied or collected for the payment of, any debt, or the interest upon any debt, contracted directly or indirectly in aid or support of the rebellion.

Const. 1868.

Board of Trustees v. Webb, 155-379; R. R. v. Comrs., 148-220; Smith v. School Trustees, 141-157; Jones v. Comrs., 137-600; Wingate v. Parker, 136-369; Brickell v. Comrs., 81-242; Weith v. Wilmington, 68-24; Poindexter v. Davis, 67-112; Davis v. Poindexter, 72-441; Lance v. Hunter, 72-178; Logan v. Plummer, 70-388; Rand v. State, 65-194; Setzer v. Comrs., 64-516; Winslow v. Comrs., 64-218; Leak v. Comrs., 64-132.

Sec. 14. Powers of general assembly over municipal corporations. The general assembly shall have full power by statute to modify, change, or abrogate any and all of the provisions of this article, and substitute others in their place, except sections seven, nine, and thirteen.

Convention 1875.

Motor Co. v. Flynt, 178-399; Road Com. v. Comrs., 178-61; Cole v. Sanders, 174-112; Mann v. Allen, 171-219; Comrs. v. Comrs., 165-632; Bunch v. Comrs., 159-335; Board of Trustees v. Webb, 155-379; Southern Audit Co. v. McKensie, 147-461; Smith v. School Trustees, 141-157; Crocker v. Moore, 140-433; Jones v. Comrs., 137-600; Wingate v. Parker, 136-369; In re Spease Ferry, 138-220; Gattis v. Griffin, 125-334; Harris v. Wright, 121-172; Bd. of Ed. v. Comrs., 111-578; Sneed v. Bullock, 80-132; Jones v. Jones, 80-127.

ARTICLE VIII

CORPORATIONS OTHER THAN MUNICIPAL

Section 1. Corporations under general laws. No corporation shall be created nor shall its charter be extended, altered, or amended by special act, except corporations for charitable, educational, penal, or reformatory purposes that are to be and remain under the patronage and control of the state; but the general assembly shall provide by general laws for the chartering and organization of all corporations and for amending, extending, and forfeiture of all charters, except those above permitted by special act. All such general laws and special acts may be altered from time to time or repealed; and the general assembly may at any time by special act repeal the charter of any corporation.

1915, c. 99. In effect Jan. 10, 1917; see Reade v. Durham, 173-668; Mills v. Comrs., 175-215; Woodall v. Highway Com., 176-377.

Mills v. Comrs., 175-215; Board of Education v. Comrs., 174-47; Stagg v. Land Co., 171-583; Mann v. Allen, 171-219; R. R. v. Oates, 164-167; Reid v. R. R., 162-355; Power Co. v. Whitney Co., 150-31; State v. Cantwell, 142-614; Coleman v. R. R., 138-354; Debnam v. Tel. Co., 126-843; Gattis v. Griffin, 125-334; Railroad v. Dortch, 124-673; Griffin v. Water Co., 122-210; Ward v. Elizabeth City, 121-1; Wilson v. Leary, 120-92; Winslow v. Morton, 118-486; Hanstein v. Johnson, 112-253; R. R. v. Comrs., 108-60; McGowan v. Railroad, 95-417; R. R. v. Rollins, 82-523; State v. Jones, 67-210; Clark v. Stanley, 66-59; R. R. v. Reid, 64-226, 155; State v. Matthews, 56-451; State v. Petway, 55-396.

Sec. 2. Debts of corporations, how secured. Dues from corporations shall be secured by such individual liabilities of the corporations, and other means, as may be prescribed by law.

Const. 1868.

Reade v. Durham, 173-668; Van Bokkelen v. Canady, 73-198.

Sec. 3. What corporations shall include. The term "corporation," as used in this article, shall be construed to include all associations and joint-stock companies having any of the powers and privileges of corporations not possessed by individuals or partnerships. And all corporations shall have the right to sue, and shall be subject to be sued, in all courts, in like cases as natural persons.

Const. 1868.

Barker v. R. R., 137-223; Hanstein v. Johnson, 112-253.

Sec. 4. Legislature to provide for organizing cities, towns, etc. It shall be the duty of the legislature to provide by general laws for the

organization of cities, towns, and incorporated villages, and to restrict their power of taxation, assessment, borrowing money, contracting debts, and loaning their credit, so as to prevent abuses in assessment and in contracting debts by such municipal corporations.

Const. 1868; 1915, c. 99, which added "by general laws" after "to provide" and before "for the organization," and changed "assessments" to "assessment" after "abuses in" and before "and." In effect Jan. 10, 1917, see under sec. 1 of this article.

Taylor v. Greensboro, 175-423; Mills v. Comrs., 175-215; Reade v. Durham, 173-668; Bramham v. Durham, 171-196; Winston v. Bank, 158-512; Murphy v. Webb, 156-402; Ellison v. Williams, 152-147; Bradshaw v. High Point, 151-517; Perry v. Comrs., 148-521; Cox v. Comrs., 146-584; Wingate v. Parker, 136-369; Robinson v. Goldsboro, 135-382; Brockenbrough v. Comrs., 134-17; Wadsworth v. Concord, 133-587; State v. Green, 126-1032; Cotton Mills v. Waxhaw, 130-293; State v. Irvin, 126-993; Hutton v. Webb, 124-749; Rosenbaum v. Newbern, 118-84; Railway v. Railway, 114-725; Raleigh v. Peace, 110-32; Jones v. Comrs., 107-263; Gatlin v. Tarboro, 78-119; French v. Wilmington, 75-477; Tucker v. Raleigh, 75-267; Wilson v. Charlotte, 74-748; Van Bokkelen v. Canady, 73-198; Pullen v. Raleigh, 68-451; Dellinger v. Tween, 66-206.

ARTICLE IX

EDUCATION

Section 1. Education shall be encouraged. Religion, morality, and knowledge being necessary to good government and the happiness of mankind, schools and the means of education shall forever be encouraged.

Const. 1868; Const. 1776, sec. 41.

Bd. of Ed. v. Comrs., 178-305; Bd. of Ed. v. Comrs., 174-469; Comrs. v. Bd. of Ed., 163-404; Corp. Com. v. Construction Co., 160-582; Collie v. Comrs., 145-170; Green v. Owen, 125-223; Bd. of Ed. v. Comrs., 111-582; Lane v. Stanley, 65-153; Barksdale v. Comrs., 93-472.

Sec. 2. General assembly shall provide for schools; separation of the races. The general assembly, at its first session under this constitution, shall provide by taxation and otherwise for a general and uniform system of public schools, wherein tuition shall be free of charge to all the children of the state between the ages of six and twenty-one years. And the children of the white race and the children of the colored race shall be taught in separate public schools; but there shall be no discrimination in favor of, or to the prejudice of, either race.

Const. 1868; Convention 1875.

Bd. of Ed. v. Comrs., 178-305; Bd. of Ed. v. Comrs., 174-469; Moose v. Comrs., 172-419; School Comrs. v. Bd. of Ed., 169-196; Johnson v. Bd. of Ed., 166-468; Comrs. v. Bd. of Ed., 163-404; Williams v. Bradford, 158-36; Bonitz v. School Trustees, 154-375; State v. Wolf, 145-440; Collie v. Comrs., 145-178; Lowery v. School Trustees, 140-39; Bd. of Ed. v. Comrs., 137-314; Hooker v. Greenville, 130-474; Bear v. Comrs., 124-213; Bd. of Ed. v. State Board, 114-313; Bd. of Ed. v. Comrs., 111-578; Markham v. Manning, 96-132; Puitt v. Comrs., 94-709; Riggsbee v. Durham, 94-800; R. R. v. Holden, 63-436.

Sec. 3. Counties to be divided into districts. Each county of the state shall be divided into a convenient number of districts, in which one or more public schools shall be maintained at least six months in every year; and if the commissioners of any county shall fail to comply with the aforesaid requirements of this section, they shall be liable to indictment.

Const. 1868; 1917, c. 192, inserting "six months" for "four months" for annual school term.

Bd. of Ed. v. Comrs., 178-305; Hill v. Lenoir County, 176-572; Bd. of Ed. v. Comrs., 174-469; Bennett v. Comrs., 173-625; Bd. of Ed. v. Comrs., 150-116; R. R. v. Comrs., 148-220; Collie v. Comrs., 145-172; Bd. of Ed. v. Comrs., 111-578, 113-379; Barksdale v. Comrs., 93-172.

Sec. 4. What property devoted to educational purposes. The proceeds of all lands that have been or hereafter may be granted by the United States to this state, and not otherwise appropriated by this state or the United States; also all moneys, stocks, bonds, and other property now belonging to any state fund for purposes of education; also the net proceeds of all sales of the swamp lands belonging to the state, and all other grants, gifts or devises that have been or hereafter may be made to the state, and not otherwise appropriated by the state, or by the terms of the grant, gift or devise, shall be paid into the state treasury, and, together with so much of the ordinary revenue of the state as may be by law set apart for that

purpose, shall be faithfully appropriated for establishing and maintaining in this state a system of free public schools and for no other uses or purposes whatsoever.

Const. 1868; Convention 1875.

Collie v. Comrs., 145-186; Bear v. Comrs., 124-212; McDonald v. Morrow, 119-674; Sutton v. Phillips, 116-434; Bd. of Ed. v. Comrs., 111-578; University v. Holden, 63-410.
See, also, C. S., sec. 3480.

Sec. 5. County school fund; proviso. All moneys, stocks, bonds, and other property belonging to a county school fund; also the net proceeds from the sale of estrays; also the clear proceeds of all penalties and forfeitures and of all fines collected in the several counties for any breach of the penal or military laws of the state; and all moneys which shall be paid by persons as an equivalent for exemption from military duty, shall belong to and remain in the several counties, and shall be faithfully appropriated for establishing and maintaining free public schools in the several counties of this state: Provided, that the amount collected in each county shall be annually reported to the superintendent of public instruction.

Const. 1868; Convention 1875.

In re Wiggins, 171-372; Collie v. Comrs., 145-178; State v. Maulsby, 139-584; School Directors v. Asheville, 137-507; Bearden v. Fullam, 129-479; School Directors v. Asheville, 128-249; Bd. of Ed. v. Henderson, 126-689; Carter v. R. R., 126-437; Godwin v. Fertilizer Works, 119-120; Sutton v. Phillips, 116-502; Burrell v. Hughes, 116-134; Bd. of Ed. v. Comrs., 111-578; Hodge v. R. R., 108-25; Katzenstein v. R. R., 84-688; University v. McIver, 72-76.

Sec. 6. Election of trustees, and provisions for maintenance, of university. The general assembly shall have power to provide for the election of trustees of the University of North Carolina, in whom, when chosen, shall be vested all the privileges, rights, franchises and endowments thereof in anywise granted to or conferred upon the trustees of said university; and the general assembly may make such provisions, laws, and regulations, from time to time, as may be necessary and expedient for the maintenance and management of said university.

1872-3, c. 86. See Const. 1776, sec. 41.

Finger v. Hunter, 130-529; Brewer v. University, 110-26; University v. R. R., 76-103; University v. McIver, 72-76.

Sec. 7. Benefits of the university. The general assembly shall provide that the benefits of the university, as far as practicable, be extended to the youth of the state free of expense for tuition; also, that all the property which has heretofore accrued to the state, or shall hereafter accrue, from escheats, unclaimed dividends, or distributive shares of the estates of deceased persons, shall be appropriated to the use of the university.

Const. 1868.

University v. R. R., 76-103; University v. Maulsby, 43-257.

Sec. 8. Board of education. The governor, lieutenant-governor, secretary of state, treasurer, auditor, superintendent of public instruction, and attorney-general shall constitute a state board of education.

Const. 1868.

Sec. 9. President and secretary. The governor shall be president and the superintendent of public instruction shall be secretary of the board of education.

Const. 1868.

Sec. 10. Powers of the board. The board of education shall succeed to all the powers and trusts of the president and directors of the literary fund of North Carolina, and shall have full power to legislate and make all needful rules and regulations in relation to free public schools and the educational fund of the state; but all acts, rules and regulations of said board may be altered, amended or repealed by the general assembly, and when so altered, amended, or repealed, they shall not be reenacted by the board.

Const. 1868.

Board v. Makely, 139-34; Dosh v. Lumber Co., 128-85; Bd. of Ed. v. State Board, 114-317.

Sec. 11. First session of the board. The first session of the board of education shall be held at the capital of the state within fifteen days after the organization of the state government under this constitution; the time of future meetings may be determined by the board.

Const. 1868.

Sec. 12. Quorum. A majority of the board shall constitute a quorum for the transaction of business.

Const. 1868.

Sec. 13. Expenses. The contingent expenses of the board shall be provided by the general assembly.

Const. 1868.

Ewart v. Jones, 116-578.

Sec. 14. Agricultural department. As soon as practicable after the adoption of this constitution, the general assembly shall establish and maintain, in connection with the university, a department of agriculture, of mechanics, of mining, and of normal instruction.

Const. 1868.

Chemical Co. v. Board of Agriculture, 111-136.

Sec. 15. Children must attend school. The general assembly is hereby empowered to enact that every child, of sufficient mental and physical ability, shall attend the public schools during the period between the ages of six and eighteen years, for a term of not less than sixteen months, unless educated by other means.

Const. 1868.

State v. Wolf, 145-440; Bear v. Comrs., 124-212.

ARTICLE X

HOMESTEADS AND EXEMPTIONS

Section 1. Exemptions of personal property. The personal property of any resident of this state, to the value of five hundred dollars, to be selected by such resident, shall be and is hereby exempted from sale under execution or other final process of any court, issued for the collection of any debt.

Const. 1868.

Befarah v. Spell, 178-231; Grocery Co. v. Bails, 177-298; Gardner v. McConnaughey, 157-481; Cromer v. Self, 149-164; McKeithen v. Blue, 142-352; Lynn v. Cotton Mills, 130-621; Chitty v. Chitty, 118-647; Lockhart v. Bear, 117-301; Jones v. Alsbrook, 115-49; Wilmington v. Sprunt, 114-310; Dickens v. Long, 109-165; Shepherd v. Murrill, 90-208; Slaughter v. Winfrey, 85-159; Smith v. McMillan, 84-583; Durham v. Speeke, 82-87; Gheen v. Summey, 80-187; Gamble v. Rhyne, 80-183; Earle v. Hardie, 80-177; Richardson v. Wicker, 80-172; Welch v. Macy, 78-240; Pemberton v. McRae, 75-497; Vann v. B. & L. Assn., 75-494; Gaster v. Hardie, 75-460; Comrs. v. Riley, 75-144; Curlee v. Thomas, 74-51; Duvall v. Rollins, 71-218; Garrett v. Cheshire, 69-396; Burns v. Harris, 67-140, 66-509; Dellinger v. Tweed, 66-206; Watts v. Leggett, 66-197; Johnson v. Cross, 66-167; Horton v. McCall, 66-159; McKeithen v. Terry, 64-25; Hill v. Kessler, 63-437; Dean v. King, 35-20.

See, also, C. S., sec. 728.

Sec. 2. Homestead. Every homestead, and the dwellings and buildings used therewith, not exceeding in value one thousand dollars, to be selected by the owner thereof, or in lieu thereof, at the option of the owner, any lot in a city, town or village, with the dwelling and buildings used thereon, owned and occupied by any resident of this state, and not exceeding the value of one thousand dollars, shall be exempt from sale under execution or other final process obtained on any debt. But no property shall be exempt from sale for taxes, or for payment of obligations contracted for the purchase of said premises.

Const. 1868.

Kirkwood v. Peden, 173-460; Sash Co. v. Parker, 153-130; Simmons v. Respass, 151-5; Carpenter v. Duke, 144-291; McKeithen v. Blue, 142-352; Smith v. Bruton, 137-79; Vann v. Edwards, 135-661; Joyner v. Sugg, 132-580; Cawfield v. Owens, 129-286, 130-643; Lynn v. Cotton Mills, 130-621; Finger v. Hunter, 130-529; Watts ex parte, 130-237; Vann v. Edwards,

128-428; Coffin v. Smith, 128-255; Tiddy v. Graves, 126-620, 127-503; Toms v. Flack, 127-423; Brinkley v. Ballance, 126-396; McLamb v. McPhail, 126-618; Jennings v. Hinton, 126-48; Walton v. Bristol, 125-419; Weathers v. Borders, 124-615; Slocumb v. Ray, 123-571; Moore v. Wolf, 122-716; McGowan v. McGowan, 122-168; Campbell v. Potts, 119-533; Chitty v. Chitty, 118-647; Slinger v. Colwell, 116-520; Jones v. Alsbrook, 115-52; Gardner v. Batts, 114-496; Fulton v. Abbotts, 113-421; Vanstory v. Thornton, 112-196; Lovick v. Life Assn., 110-93; Tucker v. Tucker, 110-333; Vanstory v. Thornton, 110-10; Dickens v. Long, 109-169; Tucker v. Tucker, 108-237; Long v. Walker, 105-116; Ducker v. Wilson, 104-595; Hardy v. Carr, 104-33; Peck v. Culberson, 104-425; Hughes v. Hodges, 102-252; Jones v. Britton, 102-168; Lee v. Moseley, 101-311; Miller v. Miller, 89-402; Mebane v. Layton, 89-395; Campbell v. White, 95-491; Toms v. Fite, 93-274; Wilson v. Patton, 87-318; Butler v. Stainback, 87-216; Burton v. Spiers, 87-87; Cumming v. Bloodworth, 87-83; Murchison v. Plyler, 87-79; Gill v. Edwards, 87-76; Gregory v. Ellis, 86-579; Grant v. Edwards, 86-513; McDonald v. Dickson, 85-248; Wyche v. Wyche, 85-96; Smith v. High, 85-93; Gamble v. Watterson, 83-573; Watkins v. Overby, 83-165; Adrian v. Shaw, 82-474; Murphy v. McNeill, 82-221; Bruce v. Strickland, 81-267; Gheen v. Summey, 80-163; Richardson v. Wicker, 80-172; Wharton v. Leggett, 80-169; Suit v. Suit, 78-272; Bank v. Green, 78-247; Spoon v. Reid, 78-244; Bunting v. Jones, 78-242; Welch v. Macy, 78-240; Littlejohn v. Egerton, 77-379; Pemberton v. McRae, 75-497; Edwards v. Kearsey, 75-411; Comrs. v. Riley, 75-144; Brodie v. Batchelor, 75-51; Whitaker v. Elliott, 73-186; Abbott v. Cromartie, 72-292; Branch ex parte, 72-106; McAfee v. Bettis, 72-28; Mayo v. Cotton, 69-289; Hagar v. Nixon, 69-108; Crummen v. Bennet, 68-494; Cheatham v. Jones, 68-153; Martin v. Hughes, 67-293; Dellinger v. Tweed, 66-206; Watts v. Leggett, 66-197; Ladd v. Adams, 66-164; Poe v. Hardie, 65-447; Lute v. Reilly, 65-20; Sluder v. Rogers, 64-289; McKeithan v. Terry, 64-25.

See, also, C. S., sec. 728.

Sec. 3. Homestead exemption from debt. The homestead, after the death of the owner thereof, shall be exempt from the payment of any debt during the minority of his children, or any of them.

Const. 1868.

Simmons v. Respass, 151-5; Joyner v. Sugg, 132-580; Jackson v. Comrs., 130-387; Spence v. Goodman, 128-273; Bruton v. McRae, 125-201; Chitty v. Chitty, 118-647; Stern v. Lee, 115-430; Duckers v. Long, 112-317; Vanstory v. Thornton, 112-218; Hughes v. Hodges, 102-252; Jones v. Britton, 102-168; Saylor v. Powell, 90-202; Gregory v. Ellis, 86-579; Gamble v. Watterson, 83-573; Simpson v. Wallace, 83-477; Wharton v. Leggett, 80-169; Welch v. Macy, 78-240; Beavan v. Speed, 74-544; Allen v. Shields, 72-504; Hagar v. Nixon, 69-108; Poe v. Hardie, 65-447; Hill v. Kessler, 63-437.

Sec. 4. Laborer's lien. The provisions of sections one and two of this article shall not be so construed as to prevent a laborer's lien for work done and performed for the person claiming such exemption, or a mechanic's lien for work done on the premises.

Const. 1868.

Isler v. Dixon, 140-530; Vann v. Edwards, 128-425; Broyhill v. Gaither, 119-443; Paper Co. v. Chronicle, 115-146; McMillan v. Williams, 109-252; Cumming v. Bloodworth, 87-83.

Sec. 5. Benefit of widow. If the owner of a homestead die, leaving a widow but no children, the same shall be exempt from the debts of her husband, and the rents and profits thereof shall inure to her benefit during her widowhood, unless she be the owner of a homestead in her own right.

Const. 1868.

Caudle v. Morris, 160-168; Thomas v. Bunch, 158-175; Fulp v. Brown, 153-531; Simmons v. Respass, 151-5; Joyner v. Suggs, 132-580; Spence v. Goodwin, 128-277; Campbell v. Potts, 119-532; Vanstory v. Thornton, 112-218; Tucker v. Tucker, 108-237; Hughes v. Hodges, 102-252; Jones v. Britton, 102-168; Saylor v. Powell, 90-202; Simpson v. Wallace, 83-477; Richardson v. Wicker, 80-172; Wharton v. Leggett, 80-169; Beavan v. Speed, 74-544; Hagar v. Nixon, 69-108; Watts v. Leggett, 66-197; Johnson v. Cross, 66-167; Poe v. Hardie, 65-447.

See, also, C. S., sec. 748.

Sec. 6. Property of married women secured to them. The real and personal property of any female in this state acquired before marriage, and all property, real and personal, to which she may, after marriage, become in any manner entitled, shall be and remain the sole and separate estate and property of such female, and shall not be liable for any debts, obligations or engagements of her husband, and may be devised and bequeathed, and, with the written assent of her husband, conveyed by her as if she were unmarried.

Const. 1868.

Sills v. Bethea, 178-315; Lancaster v. Lancaster, 178-22; Deese v. Deese, 176-527; Freeman v. Lide, 176-434; Stallings v. Walker, 176-321; Gooch v. Bank, 176-213; Kilpatrick v. Kilpatrick, 176-182; Everett v. Ballard, 174-16; Freeman v. Belfer, 173-581; Satterwhite v. Gallagher,

173-525; *Graves v. Johnson*, 172-176; *McCurry v. Purgason*, 170-463; *Warren v. Dail*, 170-406; *Butler v. Butler*, 169-584; *Royal v. Southerland*, 168-405; *Patterson v. Franklin*, 168-75; *McKinnon v. Caulk*, 167-411; *Norwood v. Totten*, 166-648; *Jackson v. Beard*, 162-105; *Greenville v. Gornito*, 161-341; *Sipe v. Herman*, 161-107; *Flanner v. Flanner*, 160-126; *Rea v. Rea*, 156-529; *Council v. Pridgen*, 153-443; *Richardson v. Richardson*, 150-549; *Jones v. Smith*, 149-317; *State v. Robinson*, 143-620; *Hodgin v. R. R.*, 143-93; *Ball v. Paquin*, 140-88; *Smith v. Bruton*, 137-83; *Vann v. Edwards*, 135-661; *Perkins v. Brinkley*, 133-154; *State v. Jones*, 132-1046; *Hallyburton v. Slagle*, 132-947; *Ray v. Long*, 132-891; *Finger v. Hunter*, 130-529; *Watts ex parte*, 130-237; *Cawfield v. Owens*, 129-286; *Vann v. Edwards*, 128-428; *Coffin v. Smith*, 128-255; *Tiddy v. Graves*, 126-620, 127-503; *Toms v. Flack*, 127-423; *Brinkley v. Balance*, 126-396; *McLamb v. McPhail*, 126-218; *Jennings v. Hinton*, 126-48; *Walton v. Bristol*, 125-419; *Weathers v. Borders*, 124-615; *Strather v. R. R.*, 123-198; *Slocumb v. Ray*, 123-571; *Moore v. Wolf*, 122-716; *McLeod v. Williams*, 122-455; *Green v. Bennett*, 120-396; *Barrett v. Barrett*, 120-131; *Houck v. Somers*, 118-611; *Hall v. Walker*, 118-380; *Bank v. Howell*, 118-273; *Kirby v. Boyett*, 118-258, 116-165; *Bates v. Salton*, 117-101; *Zimmerman v. Robinson*, 114-39; *Strouse v. Cohen*, 113-349; *Jones v. Coffey*, 109-515; *Walker v. Long*, 109-510; *Thompson v. Wiggins*, 109-508; *Osborne v. Withers*, 108-677; *Kirkpatrick v. Holmes*, 108-209; *Ferguson v. Kinsland*, 93-337; *Southerland v. Hunter*, 93-310; *Long v. Barnes*, 87-329; *Cecil v. Smith*, 81-285; *O'Connor v. Harris*, 81-279; *Hall v. Short*, 81-273; *Holliday v. McMillan*, 79-315; *Manning v. Manning*, 79-300; *Manning v. Manning*, 79-293; *Kirkman v. Bank*, 77-394; *King v. Little*, 77-138; *Atkinson v. Richardson*, 74-455; *Roundtree v. Gay*, 74-447; *Pippen v. Wessen*, 74-437; *Purvis v. Carstaphan*, 73-575; *Harris v. Jenkins*, 72-183; *Shuler v. Millsaps*, 71-297; *Teague v. Downs*, 69-280; *Woody v. Smith*, 65-116; *Rowland v. Perry*, 64-578.

See, also, C. S., sec. 2506 et seq.

Sec. 7. Husband may insure his life for the benefit of wife and children. The husband may insure his own life for the sole use and benefit of his wife and children, and in case of the death of the husband the amount thus insured shall be paid over to the wife and children, or to the guardian, if under age, for her or their own use, free from all the claims of the representatives of her husband, or any of his creditors.

Const. 1868.

Herring v. Sutton, 129-112; *Hooker v. Sugg*, 102-115; *Burton v. Farinholt*, 86-260; *Burwell v. Snow*, 107-82.

Sec. 8. How deed for homestead may be made. Nothing contained in the foregoing sections of this article shall operate to prevent the owner of a homestead from disposing of the same by deed; but no deed made by the owner of a homestead shall be valid without the voluntary signature and assent of his wife, signified on her private examination according to law.

Const. 1868.

Power Co. v. Power Co., 168-219; *Dalrymple v. Cole*, 156-353, 170-102; *Davenport v. Fleming*, 154-291; *Sash Co. v. Parker*, 153-130; *Ball v. Paquin*, 140-97; *Joyner v. Sugg*, 132-530; *Cawfield v. Owen*, 129-286, 130-644; *Spence v. Goodwin*, 128-276; *Jordan v. Newsome*, 126-553; *Wittkowsky v. Gidney*, 124-437; *McLeod v. Williams*, 122-455; *Bevan v. Ellis*, 121-224; *Barrett v. Barrett*, 120-131; *Chitty v. Chitty*, 118-648; *Thomas v. Fulford*, 117-673; *Shaffer v. Bledsoe*, 117-144; *Stern v. Lee*, 115-442; *Allen v. Volen*, 114-564; *Vanstony v. Thornton*, 112-196; *Leak v. Gay*, 107-482; *Long v. Walker*, 105-116; *Hughes v. Hodges*, 102-252; *Adrian v. Shaw*, 82-474; *Littlejohn v. Egerton*, 76-468; *Beavan v. Speed*, 74-544; *Lambert v. Kinnery*, 74-848; *Mayho v. Cotton*, 69-289; *Poe v. Hardie*, 65-447.

See, also, C. S., sec. 729.

ARTICLE XI

PUNISHMENTS, PENAL INSTITUTIONS AND PUBLIC CHARITIES

Section 1. Punishments; convict labor; proviso. The following punishments only shall be known to the laws of this state, viz.: Death, imprisonment with or without hard labor, fines, removal from office, and disqualification to hold and enjoy any office of honor, trust or profit under this state. The foregoing provision for imprisonment with hard labor shall be construed to authorize the employment of such convict labor on public works or highways, or other labor for public benefit, and the farming out thereof, where and in such manner as may be provided by law; but no convict shall be farmed out who has been sentenced on a charge of murder, manslaughter, rape, attempt to commit rape, or arson: Provided, that no convict whose labor may be farmed out shall be punished for any failure of duty as a laborer, except by a responsible officer of the state;

but the convicts so farmed out shall be at all times under the supervision and control, as to their government and discipline, of the penitentiary board or some officer of this state.

Const. 1868; Convention 1875.

State v. Nipper, 166-272; State v. Young, 138-574; State v. Burke, 73-83; State v. King, 69-419.

Sec. 2. Death punishment. The object of punishments being not only to satisfy justice, but also to reform the offender, and thus prevent crime, murder, arson, burglary, and rape, and these only, may be punishable with death, if the general assembly shall so enact.

Const. 1868.

State v. Burnett, 179-735; State v. Lytle, 138-744; State v. Burke, 73-83; State v. King, 69-419.

Sec. 3. Penitentiary. The general assembly shall, at its first meeting, make provision for the erection and conduct of a state's prison or penitentiary, at some central and accessible point within the state.

Const. 1868.

Day's Case, 124-367; Welker v. Bledsoe, 68-457; R. R. v. Holden, 63-436.

Sec. 4. Houses of correction. The general assembly may provide for the erection of houses of correction, where vagrants and persons guilty of misdemeanors shall be restrained and usefully employed.

Const. 1868.

In re Watson, 157-340; Moffitt v. Asheville, 103-237.

Sec. 5. Houses of refuge. A house or houses of refuge may be established whenever the public interest may require it, for the correction and instruction of other classes of offenders.

Const. 1868.

Sec. 6. The sexes to be separated. It shall be required, by competent legislation, that the structure and superintendence of penal institutions of the state, the county jails, and city police prisons secure the health and comfort of the prisoners, and that male and female prisoners be never confined in the same room or cell.

Const. 1868.

Moffitt v. Asheville, 103-237.

Sec. 7. Provision for the poor and orphans. Beneficent provision for the poor, the unfortunate and orphan, being one of the first duties of a civilized and Christian state, the general assembly shall, at its first session, appoint and define the duties of a board of public charities, to whom shall be entrusted the supervision of all charitable and penal state institutions, and who shall annually report to the governor upon their condition, with suggestions for their improvement.

Const. 1868.

Comrs. v. Spitzer, 173-147; Bd. of Ed. v. Comrs., 137-314; Miller v. Atkinson, 63-540.

Sec. 8. Orphan houses. There shall also, as soon as practicable, be measures devised by the state for the establishment of one or more orphan houses, where destitute orphans may be cared for, educated, and taught some business or trade.

Const. 1868.

Miller v. Atkinson, 63-537.

Sec. 9. Inebriates and idiots. It shall be the duty of the legislature, as soon as practicable, to devise means for the education of idiots and inebriates.

Const. 1868.

Board of Education v. State Board, 114-313.

Sec. 10. Deaf-mutes, blind, and insane. The general assembly may provide that the indigent deaf-mute, blind, and insane of the state shall be cared for at the charge of the state.

Const. 1868; 1879, cc. 314, 254, 268.

In re Boyette, 136-418; Hospital v. Fountain, 128-25; In re Hybart, 119-359.

Sec. 11. Self-supporting. It shall be steadily kept in view by the legislature and the board of public charities that all penal and charitable institutions should be made as nearly self-supporting as is consistent with the purposes of their creation.

Const. 1868.

ARTICLE XII

MILITIA

Section 1. Who are liable to militia duty. All able-bodied male citizens of the State of North Carolina, between the ages of twenty-one and forty years, who are citizens of the United States, shall be liable to duty in the militia: Provided, that all persons who may be averse to bearing arms, from religious scruples, shall be exempt therefrom.

Const. 1868.

Sec. 2. Organizing, etc. The general assembly shall provide for the organizing, arming, equipping, and discipline of the militia, and for paying the same, when called into active service.

Const. 1868.

Winslow v. Morton, 118-486; Worth v. Comrs., 118-112.

Sec. 3. Governor commander-in-chief. The governor shall be commander-in-chief, and shall have power to call out the militia to execute the law, suppress riots or insurrection, and to repel invasion.

Const. 1868.

Winslow v. Morton, 118-486; Worth v. Comrs., 118-112.

Sec. 4. Exemptions. The general assembly shall have power to make such exemptions as may be deemed necessary, and to enact laws that may be expedient for the government of the militia.

Const. 1868.

ARTICLE XIII

AMENDMENTS

Section 1. Convention, how called. No convention of the people of this state shall ever be called by the general assembly unless by the concurrence of two-thirds of all the members of each house of the general assembly, and except the proposition, convention or no convention, be first submitted to the qualified voters of the whole state, at the next general election, in a manner to be prescribed by law. And should a majority of the votes cast be in favor of said convention, it shall assemble on such day as may be prescribed by the general assembly.

Const. 1868; Convention 1875; Convention 1835, art. IV, sec. 1.

Moose v. Comrs., 172-461.

Sec. 2. How the constitution may be altered. No part of the constitution of this state shall be altered unless a bill to alter the same shall have been agreed to by three-fifths of each house of the general assembly. And the amendment or amendments so agreed to shall be submitted at the next general election to the qualified voters of the whole state, in such manner

as may be prescribed by law. And in the event of their adoption by a majority of the votes cast, such amendment or amendments shall become a part of the constitution of this state.

Const. 1868; Convention 1875; Convention 1835, art. IV, sec. 1.

Reade v. Durham, 173-668; Moose v. Comrs., 172-461; University v. Melver, 72-76.

ARTICLE XIV MISCELLANEOUS

Section 1. Indictments. All indictments which shall have been found, or may hereafter be found, for any crime or offense committed before this constitution takes effect, may be proceeded upon in the proper courts, but no punishment shall be inflicted which is forbidden by this constitution.

Const. 1868.

Debnam v. Tel. Co., 126-835; Morris v. Hauser, 125-559; Day's Case, 124-365; State v. Moore, 120-567.

Sec. 2. Penalty for fighting duel. No person who shall hereafter fight a duel, or assist in the same as a second, or send, accept, or knowingly carry a challenge therefor, or agree to go out of the state to fight a duel, shall hold any office in this state.

Const. 1868.

Cole v. Sanders, 174-112; State v. Lord, 145-479.

Sec. 3. Drawing money. No money shall be drawn from the treasury but in consequence of appropriations made by law; and an accurate account of the receipts and expenditures of the public money shall be annually published.

Const. 1868.

Martin v. Clark, 135-180; White v. Auditor, 126-602; White v. Hill, 125-200; Garner v. Worth, 122-252; Cotton Mills v. Comrs., 108-685.

Sec. 4. Mechanics' lien. The general assembly shall provide, by proper legislation, for giving to mechanics and laborers an adequate lien on the subject-matter of their labor.

Const. 1868.

Mfg. Co. v. Andrews, 165-285; Moore v. Industrial Co., 138-306; Finger v. Hunter, 130-529; Tedder v. R. R., 124-344; Lester v. Houston, 101-605; Whitaker v. Smith, 81-341.

Sec. 5. Governor to make appointments. In the absence of any contrary provision, all officers of this state, whether heretofore elected or appointed by the governor, shall hold their positions only until other appointments are made by the governor, or, if the officers are elective, until their successors shall have been chosen and duly qualified according to the provisions of this constitution.

Const. 1868.

Markham v. Simpson, 175-135.

Sec. 6. Seat of government. The seat of government in this state shall remain at the city of Raleigh.

Const. 1868.

Sec. 7. Holding office. No person who shall hold any office or place of trust or profit under the United States, or any department thereof, or under this state, or under any other state or government, shall hold or exercise any other office or place of trust or profit under the authority of this state, or be eligible to a seat in either house of the general assembly: Provided, that nothing herein contained shall extend to officers in the militia, justices of the peace, commissioners of public charities, or commissioners for special purposes.

Const. 1868; 1872-3, c. 88; Convention 1835, art. IV, sec. 4.

Kendall v. Stafford, 178-461; Cole v. Sanders, 174-112; Bank v. Redwine, 171-559; State v. Knight, 169-333; Graves v. Barden, 169-8; Whitehead v. Pittman, 165-89; Midgett v. Gray,

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See, also, C. S., sec. 3200.

Sec. 8. Intermarriage of whites and negroes prohibited. All marriages between a white person and a negro, or between a white person and a person of negro descent to the third generation inclusive, are hereby forever prohibited.

Convention 1875.

Johnson v. Bd. of Ed., 166-468; Ashe v. Mfg. Co., 154-241; Ferrall v. Ferrall, 153-174; Hopkins v. Bowers, 111-175.

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PUBLIC LAWS

OF THE

STATE OF NORTH CAROLINA

SESSION 1921

PUBLIC LAWS

OF THE

STATE OF NORTH CAROLINA

SESSION 1921

CHAPTER 1

AN ACT TO REGULATE THE PRACTICE OF ENGINEERING AND LAND SURVEYING.

The General Assembly of North Carolina do enact :

SECTION 1. In order to safeguard life, health, and property, any person practicing or offering to practice engineering or land surveying in this State shall hereafter be required to submit evidence that he or she is qualified so to practice, and shall be registered as hereinafter provided; and from twelve months after this act becomes effective it shall be unlawful for any person to practice or to offer to practice engineering or land surveying in this State, except as herein provided, unless such person has been duly registered under the provisions of this act.

Evidence of qualification.

Registration.

Practice unlawful without registration.

SEC. 2. Nothing in this act shall be construed as requiring registration for the purpose of practicing engineering or land surveying by an individual, firm, or corporation on property owned or leased by said individual, firm, or corporation, unless the same involves the public safety or health.

Private practice.

SEC. 3. To carry out the provisions of this act, there is hereby created a State Board of Registration for Engineers and Land Surveyors, hereinafter called the "board," consisting of five members, who shall be appointed by the Governor within sixty days after this act becomes effective. At least one member of such board shall be appointed from the engineering faculty of the North Carolina State College of Agriculture and Engineering, and at least one member from the engineering faculty of the University of North Carolina. Not more than three members of said board shall be from the same branch of the profession of engineering. The members of the first board shall be appointed to serve for the following terms: Two members for one year, two members for two years, and one member for four years; said terms ending on the thirty-first day of December of the succeeding year. On the

State Board of Registration for Engineers and Land Surveyors. Number and Appointment. Qualifications for appointees

Branches of profession.

Terms of office.

Terms of successors.

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| | expiration of each of said terms the term of office of each newly appointed or reappointed member of the board shall be for a period of four years and shall terminate on the thirty-first day of December. Each member shall hold over after the expiration of his term |
| Removal for cause. | until the successor shall be duly appointed and qualified. The Governor may remove any member of the board for misconduct, incompetency, or neglect of duty. Vacancies in the membership of the board, however created, shall be filled by appointment by the Governor for the unexpired term. |
| Vacancies. | |
| Requisites for appointment. | SEC. 4. Each member of the board shall be a citizen of the United States and a resident of this State at the time of his appointment. He shall have been engaged in the practice or teaching of his profession for at least ten years. Each member of the board shall receive ten dollars (\$10) per day for attending sessions of the board or of its committees, and for the time spent in necessary travel, and, in addition, shall be reimbursed for all necessary traveling, incidental, and clerical expenses incurred in carrying out the provisions of this act. |
| Pay. | |
| Certificate of appointment. | SEC. 5. Each member of the board shall receive a certificate of appointment from the Governor, and before beginning his term of office he shall file with the Secretary of State the constitutional oath of office. Each member of the board first created shall receive a certificate of registration under this act from the Governor of the State. The board shall have power to compel the attendance of witnesses, may administer oaths and may take testimony and proofs concerning all matters within its jurisdiction. The board shall adopt and have an official seal, which shall be affixed to all certificates of registration granted; and shall make all by-laws and rules not inconsistent with law, needed in performing its duty. |
| Oath of office. | |
| Certificate of registration. | |
| Power to administer oaths, compel attendance of witnesses, and take testimony. | |
| Official seal. | |
| By-laws. | |
| First meeting. | SEC. 6. The board shall hold a meeting within thirty days after its members are first appointed, and thereafter shall hold at least two regular meetings each year. Special meetings shall be held at such times as the by-laws of the board may provide. Notice of all meetings shall be given in such manner as the by-laws may provide. The board shall elect annually from its members a chairman, a vice-chairman, and a secretary. A quorum of the board shall consist of not less than three members. |
| Regular meeting. | |
| Special meetings. | |
| Notice of meetings. | |
| Organization. | |
| Quorum. | |
| Fund of Board of Registration for Engineers and Land Surveyors. | SEC. 7. The secretary of the board shall receive and account for all moneys derived from the operation of this act and shall pay them to the State Treasurer, who shall keep such moneys in a separate fund, to be known as the "Fund of the Board of Registration for Engineers and Land Surveyors," which fund shall be continued from year to year, and shall be drawn against only for the purpose of this act as herein provided. All expenses certified by the board as properly and necessarily incurred in the discharge of its duties, including authorized compensations, shall be paid |
| Appropriation of fund. | |
| Warrants on fund. | |

out of said fund on the warrant of the Auditor of the State, issued on requisition signed by the chairman and secretary of the board: *Provided, however,* that at no time shall the total of warrants issued exceed the total amount of funds accumulated under this act. The secretary of the board shall give a surety bond satisfactory to the State Treasurer, conditioned upon the faithful performance of his duties. The premium on said bond shall be regarded as a proper and necessary expense of the board.

Proviso: Limitation.

Bond of secretary.

Premium on bond.

SEC. 8. The board shall keep a record of its proceedings and a register of all applicants for registration showing for each the date of application, name, age, education and other qualifications, place of business and place of residence, and whether the applicant was rejected or a certificate of registration granted, and the date of such action. The books and register of the board shall be prima facie evidence of all matters recorded therein. A roster showing the names and places of business and of residence of all registered engineers and land surveyors shall be prepared by the secretary of the board during the month of January of each year; such roster shall be printed by the board out of the fund of the said board as provided in section seven, and a copy mailed to and placed on file by the clerk of each incorporated city, town and county in the State. On or before the first day of March of each year the board shall submit to the Governor a report of its transactions for the preceding year, and shall file with the Secretary of State a copy of such report, together with a complete statement of the receipts and expenditures of the board, attested by the affidavits of the chairman and the secretary, and a copy of the said roster of registered engineers and registered surveyors.

Record of proceedings and register of applicants.

Prima facie evidence.

Roster of engineers and surveyors.

Annual report.

SEC. 9. The board shall, on application therefor, on prescribed form, and the payment of a fee of twenty-five dollars (\$25) by engineers, or the payment of a fee of ten dollars (\$10) by land surveyors, issue a certificate of registration:

Issue of certificates.

Fees.

(1) To any person who submits evidence satisfactory to the board that he or she is fully qualified to practice engineering, or land surveying, such evidence after January first, one thousand nine hundred and twenty-three, to include an examination, oral or written; or

Evidence of qualification.

(2) To any person who holds a like unexpired certificate of registration issued to him or her by proper authority in any state or territory of the United States in which the requirements for the registration of engineers or land surveyors are of a standard satisfactory to the board: *Provided, however,* that the Engineering Registration Board of said states or territories shall grant full and equal reciprocal registration rights and privileges to North Carolina registrants:

Persons registered in other states.

Proviso: Reciprocal rights.

Provided, however, that no person shall be eligible for registration who is under twenty-one years of age, who is not a citizen of

Proviso: Persons ineligible.

the United States, who does not speak and write the English language, who is not of good character and repute.

Unless disqualifying evidence be before the board, the following facts established in the application shall be regarded as prima facie "evidence satisfactory to the board," that the applicant is fully qualified to practice engineering or land surveying, or both:

Evidence satisfactory to the board.

Experience.

(a) Five (5) or more years of active engagement in engineering, or three or more years active practice in land surveying, at the time this act is ratified: *Provided, however*, each year of teaching, or of study satisfactorily completed, in a college of standing satisfactory to the board shall be considered as equivalent to one year of such active practice: *Provided further*, the period spent in the army, navy, marine corps, or other Government service of the United States in the late war by any student whose engineering education was interrupted by such service shall also be counted as equivalent to an equal period of active practice: *Provided, however*, application for registration is made within twelve (12) months after the ratification of this act.

Proviso: Equivalents of experience.

Proviso: War service.

Proviso: Time for application.

Graduation from school or college.

(b) Graduation, after a course of not less than four (4) years, in engineering from a school or college approved by the board as of satisfactory standing.

Membership in approved societies.

(c) Full membership in the American Society of Civil Engineers, American Institute of Chemical Engineers, American Institute of Electrical Engineers, American Society of Mechanical Engineers, American Institute of Mining and Metallurgical Engineers, American Society of Naval Architects and Marine Engineers, or such other National or State engineering or architectural societies as may be approved by the board, the requirements for full membership of which are not lower than the requirements for full membership in the professional societies or institutes named above.

Applicants may present further evidence.

Applicants for registration, in cases where the evidence originally presented in the application does not appear to the board conclusive or warranting the issuance of a certificate, may present further evidence which may include the results of a required examination, for the consideration of the board.

Return of registration fees.

In case the board denies the issuance of a certificate to an applicant, the registration fee deposited shall be returned by the board to the applicant.

Expiration and renewal of certificates.

Notice of expiration.

Certificates of registration shall expire on the last day of the month of December following their issuance or renewal, and shall become invalid on that date unless renewed. It shall be the duty of the secretary of the board to notify by mail every person registered hereunder of the date of the expiration of his certificate and the amount of the fee required for its renewal for one year; such notice shall be mailed at least one month in advance of the

date of the expiration of said certificate. Renewal may be effected at any time during the month of January by the payment of a fee of five dollars (\$5) to the secretary of the board. The failure on the part of any registrant to renew his certificate annually in the month of January, as required above, shall not deprive such person of the right of renewal thereafter, but the fee paid for the renewal of a certificate after the month of January shall be increased ten per cent for each month or fraction of a month that payment for renewal is delayed: *Provided, however*, that the maximum fee for a delayed renewal shall not exceed twice the normal fee.

Renewal on payment of fee.

Penalty for delay in renewal.

Proviso: Maximum fee.

SEC. 10. The board shall have the power to revoke the certificate of registration of any engineer or land surveyor registered hereunder who is found guilty of any fraud or deceit in obtaining a certificate of registration, or gross negligence, incompetency or misconduct in the practice of engineering or land surveying. Any person may prefer charges of such fraud, deceit, negligence, incompetency or misconduct against any engineer or land surveyor registered hereunder; such charges shall be in writing and sworn to by the complainant and submitted to the board. Such charges, unless dismissed without hearing by the board as unfounded or trivial, shall be heard and determined by the board within three (3) months after the date on which they are preferred. A time and place for such hearing shall be fixed by the board and held in the county in which said charges originated. A copy of the charges, together with a notice of the time and place of hearing, shall be legally served on the accused at least thirty (30) days before the date fixed for the hearing, and in the event that such service cannot be effected thirty (30) days before such hearing, then the date of hearing and determination shall be postponed as may be necessary to permit the carrying out of this condition. At said hearing the accused shall have the right to appear personally and by counsel, and to cross-examine witnesses against him or her and to produce evidence or witnesses in his or her defense. If after said hearing the board unanimously votes in favor of finding the accused guilty of any fraud or deceit in obtaining the certificate or of gross negligence, incompetency, or misconduct in the practice of engineering or land surveying, the board shall revoke the certificate of registration of the accused.

Revocation of license.

Charges filed and sworn to.

Hearing on charges.

Service of charges.

Rights of accused.

Revocation by unanimous vote.

The board may reissue a certificate of registration to any person whose certificate has been revoked: *Provided*, three or more members of the board vote in favor of such reissuance for reasons the board may deem sufficient.

Reissue of revoked certificate.

Proviso: Three affirmative votes.

The board shall immediately notify the Secretary of State and the clerk of each incorporated city, town or county in the State of its findings in the case of the revocation of a certificate of registration or of its reissuance of a revoked certificate of registration.

Notice of revocation and reinstatement.

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| Lost certificates. | A new certificate of registration to replace any certificate lost, destroyed or mutilated may be issued, subject to the rules and regulations of the board. |
| Evidence carried by certificate. | SEC. 11. The issuance of a certificate of registration by this board shall be evidence that the person named therein is entitled to all the rights and privileges of a registered engineer or registered land surveyor, or both, while the said certificate remains unrevoked or unexpired. |
| Seal of registrant. | Each registrant hereunder shall, upon registration, obtain a seal of the design authorized by the board, bearing the registrant's name and the legend "registered engineer," or "registered land surveyor." Plans, specifications, plats and reports issued by a registrant shall be stamped with said seal during the life of registrant's certificate, but it shall be unlawful for anyone to stamp or seal any document or documents with said seal after the certificate of the registrant named thereon has expired or has been revoked unless said certificate has been renewed or reissued. |
| Documents under seal. | |
| Use of seal after expiration or revocation of license. | |
| Acts declared misdemeanor. | SEC. 12. Any person who, after this act has been in effect twelve (12) months, is not legally authorized to practice engineering or land surveying in this State, according to the provisions of this act, and shall practice or offer to practice engineering or land surveying in this State, except as provided in sections thirteen (13) and fifteen (15) of this act, and any person presenting or attempting to file as his own the certificate of registration of another, or who shall give false or forged evidence of any kind to the board, or to any member thereof, in obtaining a certificate of registration, or who shall falsely impersonate any other practitioner, of like or different name, or who shall use an expired or revoked certificate of registration, shall be deemed guilty of a misdemeanor and shall for each such offense of which he is convicted be punished by a fine of not less than one hundred dollars (\$100) or by imprisonment for three (3) months, or by both fine and imprisonment, in the discretion of the court. |
| Punishment. | |
| Exemptions. | SEC. 13. The following shall be exempted from the provisions of this act: |
| Persons not resident of and having no office in State. | (a) Any person or persons offering to practice in this State, as an engineer or land surveyor, not a resident of and having no established place of business in this State. |
| Persons temporarily in State. | (b) Practice as an engineer or land surveyor in this State by any person not a resident of this State, and having no established place of business in this State, when this practice does not aggregate more than thirty (30) days in any calendar year: <i>Provided</i> , that said person is legally qualified for such professional service in his own State or country. |
| Proviso: Qualification in State of residence. | |
| Persons recently arrived in State. | (c) Practice as an engineer or land surveyor in this State by any person not a resident of this State and having no established |

place of business in this State, or any person resident in this State but whose arrival in the State is recent: *Provided, however*, such person shall have filed an application for registration as an engineer or land surveyor and shall have paid the fee provided for in section nine of this act. Such exemption shall continue for only such reasonable time as the board requires in which to consider and grant or deny the said application for registration.

Proviso: Application for certificate filed.

Limit of exemption.

(d) Engaging in engineering or land surveying work as an employee, or assistant, of a registered engineer or a registered land surveyor, or as an employee or assistant of a nonresident engineer or a nonresident land surveyor, provided for in paragraphs (b) and (c) of this section, provided that said work as an employee may not include responsible charge of design or supervision.

Employees or assistants of registered engineers or surveyors.

(e) Practice of engineering or land surveying by any person not a resident of and having no established place of business in this State, as a consulting associate or an architect, engineer or a land surveyor registered under the provisions of this act: *Provided*, the nonresident is qualified for such professional service in his own State or country.

Consulting associates.

(f) Practice of engineering and land surveying solely as an officer or as an employee of the United States.

Officers or employees of United States.

SEC. 14. A corporation or partnership may engage in the practice of engineering or land surveying in this State: *Provided*, the person or persons connected with such corporation or partnership in charge of the designing or supervision which constitutes such practice is or are registered as herein required of engineers and land surveyors. The same exemptions shall apply to corporations and partnerships as apply to individuals under this act.

Corporations.

Proviso: Persons connected with corporation qualified.

SEC. 15. Land surveying as covered by this act refers only to surveys for the determination of areas, or for the establishment or reestablishment of land boundaries and the subdivisions and platting of land, and making plats, maps, and drawing descriptions of the lands or lines so surveyed, platted or investigated. Nothing in this act shall be construed as prohibiting a duly qualified registered engineer from making land surveys; nor as prohibiting any person from doing land surveying provided he does not represent himself to be a registered land surveyor.

Land surveying.

Land surveying by engineers.

Land surveyor not registered.

SEC. 16. All laws and parts of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 17. This act shall be in force from and after its ratification.

Ratified this the 25th day of February, A. D. 1921.

CHAPTER 2

AN ACT TO PROVIDE FOR THE CONSTRUCTION AND MAINTENANCE OF A STATE SYSTEM OF HARD-SURFACED AND OTHER DEPENDABLE ROADS CONNECTING BY THE MOST PRACTICABLE ROUTES THE VARIOUS COUNTY-SEATS AND OTHER PRINCIPAL TOWNS OF EVERY COUNTY IN THE STATE FOR THE DEVELOPMENT OF AGRICULTURE, COMMERCIAL AND INDUSTRIAL INTERESTS OF THE STATE, AND TO SECURE BENEFITS OF FEDERAL AID THEREFOR, AND FOR OTHER PURPOSES.

Law amended.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and eighty-nine of the Public Laws of North Carolina, session one thousand nine hundred and nineteen, be amended so as to hereafter read as follows:

GENERAL PURPOSES OF THE ACT

General purposes of act.

Mileage contemplated.

Control of State highways.
Repair and maintenance of highways.

SEC. 2. The general purposes of this act are for the State to lay out, take over, establish and construct, and assume control of approximately 5, 500 miles of hard-surfaced and other dependable highways running to all county-seats, and to all principal towns, State parks, and principal State institutions, and linking up with State highways of adjoining states and with National highways into National Forest Reserves by the most practicable routes, with special view of development of agriculture, commercial and natural resources of the State, and for the further purpose of permitting the State to assume control of the State highways, repair, construct, and reconstruct and maintain said highways at the expense of the entire State, and to relieve the counties and cities and towns of the State of this burden.

PURPOSE AND INTENT OF ACT—HARD-SURFACED ROADS AND MAINTAINING SAME

System of State highways.
Hard surfacing.

Work leading to hard-surfaced construction.

State system.
Localities connected.

SEC. 3. That the purpose and intent of this act is to establish a system of State highways for the State, hard-surfacing said highways as rapidly as possible, and maintaining the entire system of said highways in the most approved manner as outlined in this act. Work on the various links in the State highway system shall be of such a character as will lead to ultimate hard-surfaced construction as rapidly as money, labor, and materials will permit, and to a State system of durable hard-surfaced, all-weather roads, connecting the various county-seats, principal towns, and cities.

ESTABLISHMENT OF THE COMMISSION

State Highway Commission.
Chairman.

SEC. 4. That a State Highway Commission is hereby created, to consist of a chairman from the State at large, who shall be a

practical business man, and who shall be known as the State Highway Commissioner; and nine (9) commissioners, one from each construction district as hereinafter designated, three of whom shall be of the minority political party, one for each of the three terms, all to be appointed by the Governor, such appointments to be confirmed by the Senate. The State Highway Commissioner of the existing Highway Commission and all other commissioners whose terms do not expire on April first, one thousand nine hundred and twenty-one, shall hold office during their present unexpired terms. At the expiration of the present term of the chairman, and any commissioner whose term has not expired, his successor shall be appointed by the Governor for a period of six years, such appointment to be confirmed by the Senate. That two of said commissioners shall be appointed for two years from April first, one thousand nine hundred and twenty-one; three of said commissioners shall be appointed for four years from April first, one thousand nine hundred and twenty-one; three of said commissioners shall be appointed for six years each, such appointments to be confirmed by the Senate: *Provided*, that any commissioner appointed or elected under this act may be removed by the Governor for cause. In case of the death, resignation, or removal from his district of any commissioner during his term of office, his successor shall be appointed by the Governor from the same construction district and from the same political party in which the vacancy occurs to fill out his unexpired term, such appointment to be confirmed by the next Senate. At the expiration of the term of the chairman, and the various commissioners, their successors shall be appointed by the Governor for a term of six years each, such appointments to be confirmed by the Senate. The State Highway Commissioner shall devote his entire time and attention to the work of the commission and receive as compensation and salary therefor fifty-five hundred dollars (\$5500) per annum, payable monthly, and his actual traveling expenses when engaged in the discharge of his duties: Said State Highway Commissioner shall be vested with all the authority of said commission when same is not in session. The members of the State Highway Commission, other than the chairman of the commission, shall each receive ten dollars (\$10) per day while engaged in the discharge of the duties of their office, and their actual traveling expenses. The headquarters and main office of the State Highway Commission shall be located at the State Capitol. The members of the said commission, at their first meeting, shall organize and adopt a common seal; they shall keep minutes of their meetings, which shall be open to public inspection; they shall have the power to adopt and enforce rules and regulations for the government of their meetings and proceedings, and for the transaction of the business of the commission; and shall have the power and

Commissioners.

Political affiliations.

Appointment.

Confirmation of appointment.

Present commissioners to fill out terms.

Appointment of successors.

Confirmation.

Terms of office.

Proviso:

Removal for cause.

Vacancies.

Appointment of successors.

Confirmation.

State Highway Commissioner to devote entire time to work.

Salary.

Expenses.

Authority vested.

Pay of members other than chairman.

Location of main office.

Commission to organize and adopt seal.

Minutes of meetings.

Minutes open for inspection.

Rules of order.

Rules and regulations for carrying out act.

Meetings.

Special meetings.

Call for first meeting.

authority to make all rules and regulations for carrying out the true intent and purposes of this act. They shall meet at the offices of the commission at such regular times, not less than quarterly, as they may by rule provide, and may hold special meetings at any time and place at the call of the chairman, or any five members. The first meeting of the commission shall be at the call of the Governor as soon as practicable after the ratification of this act.

STATE HIGHWAY ENGINEER AND OTHER EMPLOYEES

State Highway Engineer.
Qualifications.

Term of office.

Salary.

Commission to prescribe duties.
Offices and equipment.

Engineers, clerks, and assistants.

Offices in construction districts.

SEC. 5. The said commission, at its first meeting or as soon thereafter as practicable, shall employ a State Highway Engineer, who shall be a competent civil engineer, qualified by technical training as well as practical construction experience in highway work. The engineer shall hold office during the pleasure of the commission, but not to exceed a period of four years without reappointment. He shall receive an annual salary to be fixed by the State Highway Commission, approved by the Governor, payable in monthly installments, together with such actual and other necessary expenses as may be incurred in the official discharge of his duties. Said commission shall prescribe and fix the duties of the engineer, and shall provide the engineer with offices and sufficient equipment to discharge his duties as prescribed by the State Highway Commission and this act. The commission shall employ such other engineers, clerks, and assistants as may be needed, and at such salaries and for such terms as appear necessary, and prescribe and fix their duties. In the discretion of the commission, such offices may be established in the construction districts as may be necessary to carry out the provisions of this act.

OATH AND BONDS OF COMMISSIONERS AND ENGINEERS

Members of commission and engineer to qualify.

Official bond.

Premium on bonds.

SEC. 6. The members of the State Highway Commission and State Highway Engineer shall each, before entering upon the discharge of his duties, take an oath that he will faithfully and honestly execute the duties of the office during his continuance in office, and each give a bond, to be fixed and approved by the Governor, conditioned upon the faithful discharge of the duties of his office and the full and proper accounting for all public funds and property coming into his possession or under his control. The premium on said bond or bonds shall be paid out of the State Highway Fund.

FIVE THOUSAND FIVE HUNDRED MILES (APPROXIMATE) TAKEN OVER FOR THE STATE HIGHWAY SYSTEM—METHOD

Maximum mileage.

SEC. 7. Fifty-five hundred (5500) miles shall be the approximate maximum limit of mileage of the State highway system.





STATE HIGHWAY
COSTA MESA
CALIF.

TO BE CONSIDERED AS A ROAD
BUT NOT AS A HIGHWAY

DATE: _____
BY: _____

The designation of all roads comprising the State highway system as proposed by the State Highway Commission shall be mapped, and there shall be publicly posted at the courthouse door in every county in the State a map of all the roads in such county in the State system, and the board of county commissioners or county road-governing body of each county, or street-governing body of each city or town in the State shall be notified of the routes that are to be selected and made a part of the State system of highways; and if no objection or protest is made by the board of county commissioners or the county road-governing body of any county, or street-governing body of any city or town in the State within sixty days after the notification before mentioned, then and in that case the said roads or streets, to which no objections are made, shall be and constitute links or parts of the State highway system. If any objections are made by the board of county commissioners or county road-governing body of any county or street-governing body of any city or town, the whole matter shall be heard and determined by the State Highway Commission in session, under such rules and regulations as may be laid down by the State Highway Commission, notice of the time and place of hearing to be given by the State Highway Commission at the courthouse door in the county, and in some newspaper published in the county, at least ten days prior to the hearing, and the decision of the State Highway Commission shall be final. A map showing the proposed roads to constitute the State highway system is hereto attached to this bill and made a part hereof. The roads so shown can be changed, altered, added to or discontinued by the State Highway Commission: *Provided*, no roads shall be changed, altered or discontinued so as to disconnect county-seats, principal towns, State or National parks or forest reserves, principal State institutions, and highway systems of other States. The rights of way to all roads taken over under this act shall be not less than thirty (30) feet: *Provided*, that no toll road shall be taken over under this section unless by agreement or condemnation as herein provided.

COMMISSION ASSUMING CONTROL

SEC. 8. Within sixty days after the ratification of this act, the State Highway Commission shall commence to assume control of the various links of road constituting the State highway system, and shall complete the assumption of control of all the roads which constitute the State highway system as rapidly as practicable.

SEC. 9. (a) After the selection of a part or parts of the State highway system, the commission may cause roads, comprising such system, including connecting streets in incorporated towns and cities, to be distinctly marked with some standard design placed

Roads mapped.

Maps posted in counties.

Local road officials notified of routes.

Roads or streets part of system in default of objection.

Hearing on objections.

Notice of hearing.

Decision of commission final.
Map attached.

Changes by commission.

Proviso:
Limitation on powers of change.

Rights of way.

Proviso:
Toll roads.

Commission to begin assumption of control.

Completion of assumption of control.

Standard designs for marking roads constituting system.

Uniformity of design.

on convenient objects along such routes. Such design shall be uniform on all parts of the State highway system, except that the numbers thereon shall correspond with the numbers given the various routes by the commission, which numbers shall coincide with the numbers placed on the official map or maps issued by the commission. No similar design shall be used for marking other routes in North Carolina.

Use of design on other routes forbidden.

GUIDE AND WARNING SIGNS

Guide and warning signs.

(b) After selection of State highways before mentioned, the commission may cause to be erected such standard guide or warning signs as it may deem necessary along the State highway system. Such signs shall be of uniform design throughout the State, and it shall be unlawful for any person to erect or display any other guide or warning signs upon said highway except in case of emergency, or with the approval of the commission, and, if erected without such approval they may be removed by the commission, and any violator of this section shall be subject to all penalties hereinafter provided.

DIRECTING SIGNS

Guide posts.

(c) After taking over section or sections of the State highway system, the commission may erect proper and uniform signs directing persons to roads and places of importance.

Signs on right of way.

(d) Said commission shall have the power to control all signs within the right of way of State highways.

POWERS OF STATE HIGHWAY COMMISSION

Powers vested in commission.

SEC. 10. The said State Highway Commission shall be vested with the following powers:

Supervision of matters of construction, letting of contracts, and selecting materials.

(a) The general supervision over all matters relating to the construction of the State highways, letting of contracts therefor, and the selection of materials to be used in the construction of State highways under the authority of this act.

To take over county or township roads. Location and rights of way.

(b) To take over and assume exclusive control for the benefit of the State of any existing county or township roads, and to locate and acquire rights of way for any new roads that may be necessary for a State highway system, with full power to widen, relocate, change, or alter the grade or location thereof; to change or relocate any existing roads that the State Highway Commission may now own or may acquire; to acquire by gift, purchase, or otherwise any road or highway that may be necessary for a State highway system: *Provided*, that nothing in this act shall be construed to authorize or permit the Highway Commission to allow or pay anything to any county, township, city, or town, or to any board of commissioners or governing body thereof, for any exist-

Alterations.

Acquirement of roads necessary to State system.

Proviso:
No allowance or pay for existing bonds but by prior contract.

ing road or part of any road heretofore constructed by any such county, township, city, or town, unless contract has already been entered into by the State Highway Commission.

(c) To provide for such road materials as may be necessary to carry on the work of the State Highway Commission, either by gift, purchase, or condemnation; Procurement of material.

(d) To enforce by mandamus or other proper legal remedies all legal rights or causes of action of the State Highway Commission with other public bodies, corporations, or persons. Enforcement of rights.

(e) To regulate the use of and police traffic on State highways, and prevent their abuse by individuals, corporations, and public-service corporations, by heavy vehicles, trucks, tractors, trailers, or other heavy or destructive vehicles or machinery, and unnecessary destruction incident to the laying of underground pipes. Traffic and police regulations.

(f) To establish a traffic census to secure information about the relative use, cost, value, importance, and necessity of roads forming a part of the State highway system, which information shall be a part of the public records of the State, and upon which information the State Highway Commission shall, after due deliberation and in accordance with these established facts, proceed to order the construction of the particular highway or highways. Traffic census.

(g) To assume full and exclusive responsibility for the maintenance of all roads other than streets in towns and cities, forming a part of the State highway system from date of acquiring said roads: *Provided*, the commission may enter into contracts with counties as to the maintenance of highways which shall form a part of the State highway system. The State Highway Commission shall have authority to maintain all streets constructed by the State Highway Commission in towns of less than three thousand population by the last census, and such other streets as may be constructed in towns and cities at the expense of the State Highway Commission, whenever in the opinion of the State Highway Commission it is necessary and proper so to do. Responsibility for maintenance.

Provido:
Contracts with counties.

Maintenance of streets.

(h) To give suitable names to State highways and change the names of any highways that shall become a part of the State system of highways. Names for highways.

(i) To coöperate with municipal or county authorities, civic bodies and individuals in the proper selection, planting and protection of roadside trees, shrubs and vines for the beautification and protection of said highways. Cooperation with local authorities, organizations, and individuals for adornment and protection of highways.

FEDERAL AID

(j) That the said State Highway Commission shall have such powers as are necessary to comply fully with the provisions of the present or future Federal Aid Acts. The said Commission is hereby authorized to enter into all contracts and agreements with the United States Government relating to the survey, construction, Compliance with Federal acts.
Contracts with Federal Government.

Plans to be submitted.

Pledge of available funds to meet Federal requirements.

Pledge to maintain roads built with Federal aid.

improvement and maintenance of roads under the provisions of the present or future Congressional enactments, to submit such scheme or program of construction or improvement and maintenance as may be required by the Secretary of Agriculture or otherwise provided by Federal Acts, and to do all other things necessary to carry out fully the coöperation contemplated and provided for by present or future acts of Congress, for the construction or improvement and maintenance of rural post roads. The good faith and credit of the State are further hereby pledged to make available funds necessary to meet the requirements of the acts of Congress, present or future, appropriating money to construct and improve rural post roads and apportioned to this State during each of the years for which Federal funds are now or may hereafter be apportioned by the said act or acts, to maintain the roads constructed or improved with the aid of funds so appropriated and to make adequate provisions for carrying out such construction and maintenance. The good faith and credit of the State are further pledged to maintain such roads now built with Federal aid and hereafter to be built and to make adequate provisions for carrying out such maintenance.

REPAIR OF ROAD DETOUR

Detours pending construction.

Explicit directions during repairs.

Expense of detours.

SEC. 11. It shall be mandatory upon the State Highway Commission, its officers and employees, or any contractor or subcontractor employed by the said commission, to select, lay out, maintain and keep in as good repair as possible suitable detours by the most practical route while said highways or roads are being improved or constructed and it shall be mandatory upon the said Highway Commission and its employees or contractors to place or cause to be placed explicit directions to the traveling public during repair of said highway or road under the process of construction. All expense of laying out and maintaining said detours shall be paid out of State Highway Fund.

CLOSING OF STATE HIGHWAYS DURING CONSTRUCTION, INJURY TO BARRIERS, WARNING SIGNS, ETC.

Closing roads during construction.

Barriers.

SEC. 12. If it shall appear necessary to the State Highway Commission, its officers, or appropriate employees, to close any road or highway coming under its jurisdiction so as to permit of proper completion of work which is being performed, such commission, its officers or employees, may close, or cause to be closed, the whole or any portion of such road or highway deemed necessary to be excluded from public travel. While any such road or highway, or portion thereof, if so closed, or while any such road or highway, or portion thereof, is in process of construction or maintenance, such commission, its officers or appropriate employees, or its con-

tractor, under authority from such commission, may erect, or cause to be erected, suitable barriers or obstructions thereon, may post, or cause to be posted, conspicuous notices to the effect that the road or highway, or portion thereof, is closed, warning signs, lights and lanterns on such road or highway, or portions thereof. When such road or highway is closed to the public or in process of construction or maintenance, as provided herein, any person who willfully breaks down, drives into new construction work, removes, injures or destroys any such barrier or barriers or obstructions on road being constructed, or tears down, removes or destroys any such notices, drives into new construction work, or extinguishes, removes, injures or destroys any such warning lights or lanterns so erected, posted or placed, shall be guilty of a misdemeanor.

Notice of closure.
Warning signs.

Acts declared
misdemeanor.

REGULATING OPENINGS, STRUCTURES, PIPES, TREES, ETC., ON THE STATE HIGHWAYS, AND THE ISSUANCE OF PERMITS

SEC. 13. No opening shall be made in any State road or highway other than streets in cities and towns, nor shall any structure be placed thereon, nor shall any structure which has been placed thereon be changed or removed except in accordance with a written permit from the State Highway Commission or its duly authorized officers, who shall exercise complete and permanent control over such roads and highways. No State road or State highway, other than streets in cities and towns, shall be dug up for laying or placing pipes, conduits, sewers, wires, railways, or other objects, and no tree or shrub in or on any State road or State highway shall be planted, trimmed, or removed, and no obstruction placed thereon, without a written permit as hereinbefore provided for, and then only in accordance with the regulations of said Highway Commission or its duly authorized officers or employees; and the work shall be under the supervision and to the satisfaction of the State Highway Commission or its officers or employees, and the entire expense of replacing the highway in as good condition as before shall be paid by the persons, firms, or corporations to whom the permit is given, or by whom the work is done; the State Highway Commission, or its duly authorized officers, may, in its discretion, before granting a permit under the provisions of this act, require the applicant to file a satisfactory bond, payable to the State of North Carolina, in such an amount as may be deemed sufficient by the State Highway Commission or its duly authorized officers, conditioned upon the proper compliance with the requirements of this act by the person, firm, or corporation granted such permit. Any person making any opening in a State road or State highway, or placing any structure thereon, or changing or removing any structure thereon without obtaining a written permit as herein provided, or not in compliance with the terms of such permit, or otherwise violating the provi-

Openings in roads
or highways.

Structures.

Excavations.

Grass, shrubs or
obstructions.

Supervision of
work.

Expense of re-
placement.

Applicant to give
bond if required.

Acts declared
misdemeanors.

Proviso: Rail-
road crossings.

sions of this act, shall be guilty of a misdemeanor: *Provided*, this section shall not apply to railroad crossings, The railroads shall keep up said crossings as now provided by law.

TO ENCOURAGE COUNTY ROAD BUILDING

Contracts with
counties for reim-
bursement.

SEC. 14. To encourage counties to build hard-surfaced or other dependable roads constituting a part of the State highway system before same can be constructed by the State Highway Commission, the said commission is hereby authorized and empowered to enter into contracts and agreements with said county or counties for fair reimbursement for said expense: *Provided*, said road or bridge is built in accordance with the specifications and under the direction of the State Highway Commission.

Proviso:
Building under
direction of State
Commission.

Contracts let to
bidders after
advertisement.

SEC. 15. That all contracts over one thousand dollars that the commission may let for construction, or any other kinds of work necessary to carry out the provisions of this act, shall be let, after public advertising, under rules and regulations to be made and published by the State Highway Commission, to a responsible bidder, the right to reject any and all bids being reserved to the State Highway Commission.

Right to reject
bids.

TOWNS TO BEAR ONE-HALF HARD-SURFACE CONSTRUCTION

Connections with
hard-surfaced
streets.

SEC. 16. That when any portion of the State highway system shall run through any city or town of more than three thousand inhabitants according to the last United States census, the streets of which in some considerable part shall have been paved or hard surfaced prior to such highway construction, and it shall be found necessary to connect the State highway system with such improved streets as may be designated as part of such system, the State Highway Commission shall bear the entire cost of constructing such connecting links, the same to be uniform in dimensions and materials with such State highways, unless such city or town shall voluntarily assume and undertake the improvement of the streets forming such connecting links according to specifications approved by the State Highway Commission. In all other cases of improving streets of cities and towns of over three thousand population embraced in the State highway system, the entire cost of construction shall be borne by the cities or towns traversed by such highways:

Costs to be paid
by towns.

Proviso:
Allowances and
contracts by State
Commission.

Provided, however, in extraordinary cases, or when the conditions, in the opinion of the State Highway Commission, justify it, said commission may, in its discretion, relieve any city or town of any or all of the cost of the construction of said road through said city or town, or may impose such conditions upon or make such arrangements with said city or town in connection with the construction of said road, as in its discretion may seem wise and just under all the facts and circumstances in connection therewith:

Provided further, that whenever any street designated as part of the State highway system shall be surfaced by order of the State Highway Commission, at the expense, in whole or in part, of a city or town, it shall be lawful for the governing body of such city or town to declare an assessment district as to the street to be improved, without petition by the owners of property abutting thereon, and to charge the proportionate cost thereof to such property.

Proviso:
Assessments for
improving streets.

Notice shall be given such incorporated cities or towns by the State Highway Commission of hard-surfacing work to be done within their corporate limits, and on streets that are links in the State highway system, and said notice shall also set forth a reasonable time limit as to when said work shall be completed: *Provided*, that if said city or town fails to do work, or fails to complete same within the time specified, or within the requirements of the State Highway Commission, then it shall be the duty of the State Highway Commission to take over said work, charging all expenses incurred therefor, which are properly chargeable under this section, to said city or town; subject, however, to the foregoing provisos and conditions.

Notice to cities
and towns.

Time limit.

Proviso:
Work by State at
expense of city or
town.

WORKING OF STATE CONVICTS

SEC. 17. That all able-bodied male convicts sentenced to the State Prison may be assigned to work upon the State highway system under the direction of the State Highway Commission. That the cost or hire of the able-bodied male convicts to the State Highway Commission shall be agreed upon between the State Highway Commission and the Governor and chairman of the Prison Board, on the basis of paying the actual expenses in working said convicts, including food, clothing, housing, guarding, transportation and incidental expenses by the State Highway Commission to the State Prison Board.

State convicts may
be assigned to
work.

Agreement for
hire.

Basis of agree-
ment.

WORKING OF COUNTY CONVICTS

SEC. 18. That the State Highway Commission may make contracts and agreements with the board of county commissioners or road-governing bodies of any county in the State for the purpose of hiring any county convicts to be worked on the State highway system or in the production of materials for use in constructing State highways, and for constructing State highways.

Contracts with
counties for hire
of convicts.

GRADE CROSSINGS

SEC. 19. The State Highway Commission shall use every endeavor to avoid grade crossings on railroads, and shall either go under or over the railroad tracks when practicable: *Provided*, that nothing in this act shall in any manner release any railroad

Avoidance of
grade crossings.
Proviso:
Railroads charged
proportionately
for expense of
elimination.

Railroads not
empowered to
force grade
crossings.

from its just proportion of the expense incident to eliminating grade crossings or to give railroads the power to force the State Highway Commission to eliminate grade crossings when in the judgment of the said Highway Commission the elimination of grade crossings is not practicable.

MAINTENANCE, UPKEEP, AND CONTROL

Maintenance and
upkeep.

Patrol force.

Complaint by
county authori-
ties.

Investigation of
complaint.

Order for repair
and maintenance.

Investigation of
neglect.

Dismissal of delin-
quent employee.

SEC. 20. In assuming control of the roads constituting the State highway system, the commission shall assume as soon as practicable the maintenance and upkeep of said roads, and shall as soon as practicable organize a proper and sufficient patrol force to keep said roads in good condition. In the event of failure to maintain said roads in good condition, upon complaint of the board of county commissioners, or road-governing body of any county, the State Highway Commission shall at once investigate such complaint, and if the same be well founded, then it shall at once order the repair and maintenance of the road complained of, and investigate the neglect of the person in charge of the road so complained of, and, if upon investigation the person or persons in charge of the road complained of be at fault, he may promptly be discharged from the service of the commission.

EMPLOYMENT OF COUNSEL

Employment of
counsel.

Compensation.

Acquirement of
lands and deposits
of material.

SEC. 21. The State Highway Commission may in its discretion employ any attorney or attorneys to advise them for the purpose of condemning land acquired by this act, making any contracts, and do other legal work that the commission may believe necessary for carrying out this act, and compensation for all such services shall be paid out of the State Highway Fund.

SEC. 22. The State Highway Commission is vested with the power to acquire such rights of way and title to such land, gravel, gravel beds, or bars, sand, sand beds or bars, rock, stone, boulders, quarries, or quarry beds, lime, or other earth or mineral deposits or formations, and such standing timber as it may deem necessary and suitable for road construction, maintenance, and repair, and the necessary approaches and ways through, and a sufficient amount of land surrounding and adjacent thereto, as it may determine to enable it to properly prosecute the work, either by purchase, donation, or condemnation, in the manner hereinafter set out: *Provided*, that the right of condemnation provided for in this act shall not apply to gravel beds or bars, sand beds or bars, rock, stone, boulders, quarries, or quarry beds, lime, or other earth, or mineral deposits or formations, in actual bona fide operation by private enterprise. The State Highway Commission is also vested with the power to acquire such additional land alongside of the rights of way or roads as in its opinion may be necessary and

Purchase, dona-
tion, or condemna-
tion.

Proviso:
Deposits of mate-
rial in actual use.

Land additional
to rights of way

proper for the protection of the roads and roadways, and such additional area as may be necessary as by it determined for approaches to and from such material and other requisite area as may be desired by it for working purposes.

Whenever the State Highway Commission and the owner or owners of the lands, materials, and timber required by the State Highway Commission to carry on the work as herein provided for, are unable to agree as to the price thereof, the State Highway Commission is hereby vested with the power to condemn the lands, materials, and timber, and in so doing the ways, means, methods, and procedure of chapter thirty-three of the Consolidated Statutes of North Carolina, entitled "Eminent Domain," shall be used by it as near as the same is suitable for the purposes of this act.

Power to condemn land, material, and timber.

Procedure.

In case condemnation shall become necessary the State Highway Commission is authorized to enter the lands and take possession of the same, and also take possession of such materials and timber as is required by it prior to bringing the proceeding for condemnation, and prior to the payment of the money for the said property.

Entry prior to condemnation and payment.

In the event the owner or owners shall appeal from the report of the commissioners, it shall not be necessary for the State Highway Commission to deposit the money assessed with the clerk, but it may proceed and use the property to be condemned until the final determination of the action.

Deposit on appeals not required.
Use of property pending appeal.

REPORTS TO THE STATE

SEC. 23. The Highway Commission shall, on or before the tenth day of the convening of each regular session of the General Assembly of North Carolina, make full printed, detailed report to the General Assembly, showing the construction and maintenance work and the cost of the same, receipts of license fees, and disbursements of the commission, and such other data as may be of interest in connection with the work of the Highway Commission. A full account of each road project shall be kept by and under the direction of the Highway Commission or its representatives, to ascertain at any time the expenditures and the liabilities against all projects; also records of contracts and force account work. The account records, together with all supporting documents, shall be open at all times to the inspection of the Governor or road authorities of any county, or their authorized representatives, and copies thereof shall be furnished such officials upon request.

Reports to General Assembly.

Details of report.

Accounts of each project.

Inspection of accounts, records, and documents.

Copies to officials.

SEC. 24. That the books and accounts of the Highway Commission shall be audited at least once a year by a certified public accountant to be designated by the Auditor of the State, and report of certified accountant shall be made a part of the accompanying report of the State Highway Commission to the General Assembly as herein provided.

Annual audits.

Report of audit part of report of commission.

CONSTRUCTION DISTRICTS

Nine construction districts.

Work in districts simultaneous.

Change of districts.

SEC. 25. That with the special view of an equitable distribution of the construction funds throughout all portion of the State, the State shall be divided into nine (9) construction districts, the same being designated and indicated on the map hereto attached to this act, and work in each of the construction districts shall be started as simultaneously as practicable and continued so in each district. The commission may change, reform, and relocate the lines of said construction districts.

APPORTIONMENT OF FUNDS TO CONSTRUCTION DISTRICTS

Ratio of apportionment of road construction fund.

SEC. 26. The State Highway Commission shall apportion among the various construction districts as nearly as possible an equal amount of the construction fund on the basis of one-third in the ratio of area of each district to the entire area of the State, one-third in the ratio of population of the districts, as determined by the last United States census, to the entire population of the State, and one-third in the ratio of the State highway mileage of the district in proportion to the total mileage of State highways.

Appropriation for expenses of commission.

SEC. 27. That for the purpose of carrying out the provisions of this act and provide for the maintenance and construction of the highways contemplated under this act from the funds derived from the various taxes levied under this act, there shall first be set aside the sum of two hundred and fifty thousand dollars (\$250,000) annually, or so much thereof as may be necessary to defray the expenses of the State Highway Commission. There shall next be set aside a sum annually sufficient to pay the interest on the bonds issued under this act, the remainder of said fund to be used by the Highway Commission in the maintenance of the highways taken over under the provision of this act, and to be adopted and designated by the commission as State highways under the provisions of this act; any part of the two hundred and fifty thousand dollars (\$250,000) set apart for the expenses of the commission, and any part of the balance unexpended in the payment of interest on the bonds, shall pass each year under the control of the Highway Commission and be used by it in the maintenance and construction of the State system of highways herein provided for.

Appropriation for interest on bonds.

Balance for maintenance of highways.

Surplus of administration and interest funds to maintenance and construction fund.

Fund for securing Federal aid.

All funds derived from the taxes herein levied, or from the sale of the bonds herein provided for, may be used by the commission in meeting the requirements of the United States Government as to Federal aid: *Provided*, that all necessary expenses of collecting the said license or registration fees or other State highway funds hereinafter provided for, including clerical assistance, the cost of furnishing number plates and mailing same, and for such blanks, books, and other supplies as cannot be furnished by the State Printer, shall be paid for monthly by the Auditor from the revenue

Proviso:
Expense of collecting funds.

derived from fees or taxes that are collected, said expenses shall be approved by the Governor and Council of State, and shall not in the aggregate exceed ten per cent of the total amount collected by the Secretary of State under this act.

Approval of expenses.
Limit of amount.

REGISTRATION, LICENSING, AND PERMIT FEES

SEC. 28. That the fees for the registration and licensing of vehicles as herein required shall be according to the following schedules:

Fees for registration and license of vehicles.

RATES FOR AUTOMOBILES

Rates for automobiles.

| | |
|--|------------------|
| 24 h. p. or less..... | \$12.50 per year |
| Over 24 h. p., and not more than 30 h. p..... | 20.00 per year |
| More than 30 h. p., and less than 35 h. p..... | 30.00 per year |
| 35 h. p. or more..... | 40.00 per year |

Motor vehicles used for the transportation of passengers for hire shall pay fifty per cent more than the above rates.

Automobiles for hire.

Horsepower shall be computed according to the N. A. C. C. formula of rating for all motor vehicles equipped with internal combustion engines. On motor vehicles operated by steam or electricity the horsepower rating shall be computed according to the rating by the manufacturer of such vehicle.

Computation of horsepower.

Vehicles operated by steam or electricity.

RATES FOR MOTOR TRUCKS

Rates for motor trucks.

| | |
|---|---------|
| Trucks with carrying capacity less than 1,000 pounds..... | \$12.50 |
| 1,000 pounds and under one ton..... | 15.00 |
| One ton and under two tons..... | 25.00 |
| Two tons and under three tons..... | 75.00 |
| Three tons and under four tons..... | 200.00 |
| Four tons and over..... | 300.00 |
| On all trailers, \$15 per ton carrying capacity. | |

Trailers.

MOTORCYCLES

Motorcycles.

\$5 on each motorcycle, and \$5 for each motorcycle side-car.

DEALERS IN MOTOR VEHICLES

Dealers in motor vehicles.

| | |
|---|---------|
| Registration fee and first five plates..... | \$25.00 |
| Each additional plate..... | 1.00 |

The fiscal year for the collection of automobile licenses shall terminate June thirtieth. The fee for licenses issued after January first of each year, and before June thirtieth, for the period ending June thirtieth, shall be one-half the annual fee.

Fiscal year.

Licenses between 1 January and 30 June.

The foregoing schedule of license fees on motor vehicles shall become effective July first, one thousand nine hundred and twenty-one, and the present schedule of license fees shall remain in force until said date. The fiscal year for the payment of said license fees shall begin July first of each year.

Schedule effective.

Beginning of Fiscal year.

FEES TO COVER LICENSES, ETC.

Fees paid to Secretary of State.

Items covered by fee.

Proviso:
Fee of county, city, or town.

Proviso:
No fees as for driver's license.

Proviso:
Cities may regulate, license and control chauffeurs and drivers and charge fee.

Proviso:
City or town license for automobiles for hire.

SEC. 29. The foregoing fees shall be paid to the Secretary of State at the time of issuance of said registration certificates, permits, or licenses. They shall include all costs of registration, issuance of permits, licenses, and certificates, and the furnishing of registration plates, and shall be in lieu of all other State or local taxes (except ad valorem), registration, or license fees, privilege taxes, or other charges: *Provided, however*, a county, city, or town may charge a license or registration fee on motor vehicles in the sum of one dollar (\$1) per annum: *Provided further*, that no county, city, or town shall charge or collect an additional fee for the privilege of operating a motor vehicle, either as chauffeur's or driver's license: *Provided*, nothing herein shall prevent the governing authorities of any city from regulating, licensing, controlling of chauffeurs and drivers of any such car or vehicle, and charging a reasonable fee: *Provided further*, that any city or town may charge a license not to exceed fifty dollars (\$50) for any motor vehicle used in transporting persons or property for hire in lieu of all other charges, fees, and licenses now charged.

VIOLATION A MISDEMEANOR

Operating motor vehicles without license misdemeanor.

Punishment.
Maximum-weight.

Violation of section misdemeanor.

State Highway Fund.

Vouchers.

SEC. 30. Any person, firm, or corporation that shall operate any motor vehicle upon any highway of the State, without license, as is required under this act, shall be guilty of a misdemeanor and fined or imprisoned in the discretion of the court. No motor or other vehicle or trailer which has a greater rated weight of both vehicle and load exceeding seven and one-half (7½) tons shall go over or be operated upon any State highway. Any person, firm, or corporation violating the provisions of this section shall be guilty of a misdemeanor.

SEC. 31. For the purpose of carrying out the provisions of this act the funds collected hereunder shall be kept by the State Treasurer in a separate fund to be known and designated as "State Highway Fund," and all moneys directed to be paid out under this act shall be paid by the State Treasurer upon voucher issued by the State Highway Commission, and charged to the State Highway Fund.

GASOLINE TAX

Definitions.

Motor vehicles.

Motor vehicle fuels.

SEC. 32. The following words, terms, and phrases in this section of this act for the purposes hereof are defined as follows:

(a) "Motor vehicles" shall include all vehicles, movable engines, or machines which are operated or propelled by combustion of gasoline, or other volatile and inflammable liquid fuels, and are operated and used for travel on the public highways.

(b) "Motor vehicle fuels" are such fuels known as gasoline, benzine, naphtha, liberty fuel, and such other volatile and inflam-

mable liquids produced or compounded for the purpose of operating or propelling motor vehicles, except the product commonly known as kerosene oil.

(c) The term "dealer" is hereby defined as any person or corporation who has in his, its, or their possession, for sale to the consumer, any gasoline, benzine, naptha, liberty fuel, and such other volatile or inflammable liquids produced or compounded for operating or propelling motor vehicles as herein defined for use, distribution or sale in the State. Dealer.

SEC. 33. That in addition to the taxes now provided for by law, each and every dealer, as defined in this act, who is now engaged, or who may hereafter engage, in his own name or in the name of others, or in the name of his representatives or agents in this State, in the sale or distribution as dealers or distributors of motor vehicle fuel as herein defined, shall not later than the twentieth day of each calendar month, render a statement to the Secretary of State, showing all motor vehicle fuel purchased for sale and delivered during the preceding calendar month, and pay a license tax of one cent per gallon on all motor vehicle fuel so purchased as shown by such statement in the manner and within the time aforesaid: *Provided, however*, that whenever any dealer or distributor of motor vehicle fuel shall show to the satisfaction of the Secretary of State, by complying with such rules and regulations as shall be made by the Secretary of State for that purpose, that the tax hereby provided to be paid by the dealer or distributor of motor vehicle fuel as aforesaid has been voluntarily paid by the wholesale dealer, then and in that event the reports required by this act to be made by such dealer or distributor, and by the wholesale dealer, shall not be required to be made, and the dealer or distributor shall not be required to pay the tax hereby levied. Dealers in motor vehicle fuels to make monthly reports of purchases and deliveries. Gallon tax on purchases.

That every wholesale dealer selling any motor vehicle fuel in the State shall render to the Secretary of State every thirty days a statement of all the sales in the State, which statement shall contain the name and business address of the dealer and the date and amount of such sale. Any wholesale dealer willfully failing to comply with the provisions of this section shall be guilty of a misdemeanor and fined or imprisoned in the discretion of the court. Wholesale dealers to report sales monthly. Failure a misdemeanor.

SEC. 34. Every dealer in motor vehicle fuel shall render to the Secretary of State, on or before the twentieth day of each month, on forms prescribed, prepared, and furnished by the Secretary of State, a sworn statement of the number of gallons of motor vehicle fuel purchased and sold to be used in motor vehicles as herein defined by him or them during the preceding calendar month, which statement shall be sworn to by one of the principal officers in the case of a domestic corporation, or by the resident general agent of a foreign corporation, by the managing agent or owner in Punishment. Monthly reports of purchases and sales. Report sworn.

Itemized accounts of purchases.

Tax paid monthly to Secretary of State.

Secretary to pay over to Treasurer. Credit to State Highway Fund.

Records to be kept by dealers.

Details.

Inspection of records.

Violation of act misdemeanor.

Punishment.

Action for recovery of tax.

Judgment if failure willful.

Collections to credit of Highway Fund.

Remedies for collection of tax.

case of a firm or association, and shall contain an itemized account of the dates and quantities of motor vehicle fuel purchased.

SEC. 35. Said license tax shall be paid on or before the twentieth day of each month to the Secretary of State, who shall receipt the dealer therefor and promptly turn over to the State Treasurer as other receipts of his office, and the State Treasurer shall place the same to the credit of the "State Highway Fund," to be expended as provided by this act.

SEC. 36. Every dealer in motor vehicle fuel shall keep a record in such form as may be prescribed by the Secretary of State of all purchases of motor vehicle fuel; such records to include copies of all invoices or bills of all such purchases, and shall at all times during the business hours of the day be subject to inspection by the Secretary of State or his deputies, or such other officers as may be duly authorized by said Secretary of State.

SEC. 37. Any dealer, association of persons, firm, or corporation violating any of the provisions of this act shall be guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine not to exceed one hundred dollars (\$100), or by imprisonment in the county jail for a period not to exceed six months, or both.

SEC. 38. If any person, firm, or corporation shall fail to pay the tax on motor vehicle fuel, due by such person, firm, or corporation under the provisions of this act, within thirty (30) days after such tax shall be due, the State Treasurer shall bring the appropriate action in the courts of the State for the recovery of such tax, and if it shall be found as a fact that such failure to pay was willful on the part of such person, firm, or corporation, judgment shall be rendered against such person, firm, or corporation for double the amount of the tax found to be due, together with cost, and the amount collected shall be placed by the State Treasurer to the "State Highway Fund." All remedies now, or which may hereafter be given by the laws of the State of North Carolina for the collection of taxes, are expressly given herein for the collection of the judgment recovered by the State Treasurer under this section.

BOND ISSUE FOR ROAD CONSTRUCTION

Purposes of bond issue.

Bond issue directed.

Maturity.

Amount.

Official designation.

Maturity in series.

SEC. 39. That for the purpose of carrying out the provisions of this act, and of enabling the State to avail itself to the fullest extent of all Federal aid funds that are now or may become available for use in the State for road purposes, the State Treasurer is hereby authorized, empowered, and directed to issue and sell serial bonds of the State payable in not less than ten nor more than forty years from the date of issue, and aggregating not more than fifty million dollars (\$50,000,000), to be known, styled, and designated "State of North Carolina Highway Serial Bonds," said bonds to mature in annual installments or series, to be determined and

fixed by the Governor and Council of State. Not more than ten million dollars (\$10,000,000) of said bonds may be issued and sold in the year one thousand nine hundred and twenty-one; and not more than ten million dollars (\$10,000,000) of said bonds may be issued and sold in the year one thousand nine hundred and twenty-two; and the balance may be issued and sold at the rate of ten million dollars (\$10,000,000) per annum: *Provided, however*, that if the progress of the work shall be such as to justify it, then, and in that event, more than ten million dollars (\$10,000,000) of the total amount herein authorized may be issued and sold in any one year at the request of the State Highway Commission, and by and with the consent of the Governor and Council of State.

Amounts annually issued.

Progress :
Additional sale
authorized by
Governor and
Council.

SEC. 40. That all of said bonds shall bear interest at a rate to be fixed by the Governor and Council of State, but not exceeding five per cent per annum, and are to be dated the first day of January or July, as the case may be, after the ascertainment is made by the State Treasurer, as provided for in this act. Interest on said bonds shall be payable semiannually on the first day of January and July of each and every year so long as any portion of said bonds shall remain unpaid; and when sold and turned over to the State Treasurer all of said fund to be part of the construction fund and known as the "State Highway Fund."

Interest.

Dates.

Interest semi-
annual.

State Highway
Fund.

SEC. 41. That all bonds authorized and issued under this act shall be coupon or registered bonds of the denomination of one hundred dollars (\$100), five hundred dollars (\$500), and one thousand dollars (\$1,000), respectively, or such other denominations as the State Treasurer may determine, and shall be signed by the Governor and the State Treasurer, and sealed with the great seal of the State. The coupons thereon may be signed by the State Treasurer alone, or he may have lithographed, engraved, or printed thereon a facsimile of his signature. The said bonds shall be in all other respects in such form as the State Treasurer may direct. The coupons after maturity shall be receivable in payment of taxes, debts, dues, licenses, fines, and demands due the State of any kind whatsoever, which shall be expressed on the face of the bonds. Before selling the bonds herein authorized to be issued, the State Treasurer shall advertise the sale and invite sealed bids in such manner as in his judgment may seem most effectual to secure the best price. He is authorized to accept bids for the entire amount of such issue to be sold in any one year, or any portion thereof, and when the conditions are equal, he shall give the preference of purchase to the citizens of North Carolina; and he is empowered to sell the bonds herein authorized in such manner as in his judgment will produce the best price, but not for less than par and accrued interest and the full faith, credit, and taxing power of the State are hereby pledged for the payment of the principal and interest of the bonds herein authorized to be

Bonds coupon or
registered.

Denominations.

Authentication.

Coupons receiv-
able for State
taxes.

Advertisement of
sale of bonds.

Bids for whole
or part of issue.

Preference to
citizens.

Sale below par
forbidden.
Faith, credit, and
taxing power of
State pledged.

Expenses of preparation and sale of bonds.

issued and sold. All expenses necessarily incurred in the preparation and sale of the bonds shall be paid from the proceeds of such sale.

Registered bonds.

SEC. 42. In the event any of the bonds issued pursuant to this act shall be registered bonds, the State Treasurer shall cause such bond or bonds to be made payable to the owner, both as to principal and interest; and the State Treasurer is authorized by rules and regulations promulgated by him to provide for the registration of such bond or bonds either in the office of the State Treasurer or at the office of some registrar or transfer agent, notice of which shall appear on the face of the bond. After registration a bond may be transferred on such register by the registered owner in person or by attorney, upon presentation to the bond registrar, accompanied by delivery of a written instrument of the transfer in a form approved by the bond registrar of the State Treasurer and executed by the registered owner. If the holder of any coupon bond shall desire to convert said coupon bond into a registered bond, such owner, upon surrender of said bond with all interest coupons attached thereto, may have issued to him a registered bond in lieu and place thereof, under rules and regulations to be promulgated by the State Treasurer, and when such coupon bond is exchanged for a registered bond, the State Treasurer shall cause the said coupon bond with all interest coupons attached to be cancelled as is otherwise provided by law for the cancellation of State bonds, and the privilege to convert said coupon bond for a registered bond shall be stated in the face of the coupon bond when issued. The State Treasurer shall not issue a registered bond in lieu and place of the coupon bond unless all the coupons not due are attached thereto.

Transfer of registered bonds.

Conversion of coupon bonds.

Coupons attached.

Exemption from taxation.

SEC. 43. The said bonds and coupons and notes issued in anticipation of the sale of the bonds, or for the payment of the interest thereon shall be exempt from all State, county, and municipal taxation or assessments, direct or indirect, general or special, whether imposed for the purposes of general revenue or otherwise, and the interest thereon shall not be subject to taxation as for incomes, nor shall said bonds and coupons and notes issued in anticipation of sale of the bonds, or for the payment of the interest thereon, or instalment of principal, be subject to taxation when constituting a part of the surplus of any bank, trust company or other corporation.

Lawful investment for fiduciaries.

SEC. 44. It shall be lawful for all executors, administrators, guardians, and fiduciaries generally, and all sinking fund commissioners to invest any moneys in their hands in said bonds when such investments are made.

Loans in anticipation of sale of bonds.

SEC. 45. The State Treasurer, by and with the consent of the Governor and Council of State, is hereby authorized to borrow money at the lowest rate of interest obtainable, in anticipation of

the sale of the bonds herein authorized, and for the purposes for which said bonds are authorized to be issued. The State Treasurer is hereby further authorized, by and with the consent of the Governor and Council of State, to borrow money at the lowest rate of interest obtainable, for the purpose of paying the interest on, or any instalments of the said bonds, in the event that there are not sufficient funds in the State Treasury with which to pay said interest or instalments of principal as they respectively fall due. The State Treasurer shall execute and issue notes of the State for the money so borrowed, and he is hereby authorized to renew any such notes from time to time by issuing new notes. The rate of interest, the date of payment of said notes or renewals, and all matters and details in connection with the issuance and sale thereof shall be fixed and determined by the Governor and Council of State. Such notes when issued shall be entitled to all the privileges, immunities and exemptions that the bonds authorized to be issued are entitled to. The full faith, credit and taxing power of the State are hereby pledged for the payment of such notes as may be issued, and all interest thereon. The proceeds received from said notes, other than notes that may be issued to pay interest or installments of principal of the bonds, shall be placed by the State Treasurer in the "State Highway Fund" herein provided for. The notes issued in anticipation of the sale of the bonds shall be paid with funds derived from the sale of bonds, unless otherwise provided for by the General Assembly. The notes issued for the payment of interest shall be paid from the funds collected under this act, as herein provided for, when collected, unless otherwise provided for by the General Assembly.

Loans for payment of interest and installments.

Execution of notes.

Renewal.

Details fixed by Governor and Council.

Notes entitled to exemptions as bonds.

Faith, credit, and taxing power of State pledged.

Proceeds to credit of Highway Fund.

Payment of notes from bond sales.

Notes for payment of interest.

HOW FUNDS PAID OUT

SEC. 46. The State Highway Commission, under rules and regulations established by the Commission, shall have full control over the funds in the hands of the State Treasurer known as the "State Highway Fund," and the same shall be paid out by the State Treasurer upon proper voucher of the State Highway Commission for carrying out the purposes of this act.

Vouchers for payment from funds.

LAW TO BE PUBLISHED

SEC. 47. That the State Highway Commission, as soon as practicable after the ratification of this act, shall have carefully compiled the road laws of this State relating to the State highway system, and shall have published not exceeding 10,000 copies of said compilation to be distributed by said commission, the cost thereof to be paid out of the State Highway Fund.

Compilation of road laws to be published.

SEC. 48. All contracts or agreements heretofore made or entered into by the existing Highway Commission as to location and

Contracts heretofore made.

construction of any roads or highways, or for any other purpose, shall be and remain in full force and effect and taken over by the Highway Commission provided for in this act, and all contractors who have entered into any contract with the existing Highway Commission, whether private or municipal, shall carry out such contracts so made and all rights and remedies existing under such contracts by the present Highway Commission or any contractor shall remain in full force and effect.

MALFEASANCE A FELONY

Acts declared felonies.

SEC. 49. Any member of the Highway Commission, or any person employed by the Highway Commission in connection with carrying on the work outlined in this act, who shall knowingly, or fraudently, perform any act with intent to injure the State, or any contractor, or his agent or employee, who shall conspire with a member of the Highway Commission or employee thereof or any State official to permit a violation of the contract or contractor with intent to injure the State, or any agent or employee of any contractor who shall do any work on any State highway in violation of contract, and with intent to defraud the State, and the member of the State Highway Commission employee or State official so conspiring shall each be guilty of a felony, and upon conviction thereof, shall be confined in the State Prison not less than one year and not more than five years, and be liable to the State in a civil action instituted by the State on relation of the State Highway Commission, for double the amount the State may have lost by reason thereof.

Punishment.

Liability in civil actions.

Responsibility of counties devolved.

Liability of State Highway Commission.

Declaration of unconstitutionality of part of act not to affect remainder.

Repealing clause. Law excepted from repeal.

Continuation of present commission.

SEC. 50. The board of county commissioners or other road-governing bodies of the various counties in the State are hereby relieved of all responsibility or liability for the upkeep or maintenance of any of the roads or bridges thereon constituting the State highway system, after the same shall have been taken over, and the control thereof assumed by the State Highway Commission and the State Highway Commission both as a commission and the individual members thereof, shall not be liable for any damage sustained by any person, firm, or corporation on the said State highway system, except for wanton and corrupt negligence.

SEC. 51. That if any provision of this act shall be declared by the courts unconstitutional, such declaration shall not affect the validity of any of the remaining provisions of this act.

SEC. 52. All laws and clauses of laws in conflict with the provisions of this act except chapter 64 of the Public Laws of the Extra Session of the General Assembly of nineteen twenty, are to the extent of such conflict hereby repealed.

SEC. 53. Until the organization of the State Highway Commission provided for in this act the present existing State Highway

Commission shall continue in effect and be authorized to act pursuant to chapter 189, Public Laws of nineteen nineteen and all other laws in force at this time relating to the State Highway Commission, and to enter into contracts, which, together with all existing contracts, shall be taken over by the State Highway Commission created by this act, and in all other respects this act shall be in force from and after the date of its ratification.

Further action authorized.

Contracts to be taken over.

When act effective.

Ratified this the 3d day of March, A. D. 1921.

CHAPTER 3

[C. S., 1443]

AN ACT TO AMEND CHAPTER 323, PUBLIC-LOCAL LAWS NORTH CAROLINA, SESSION 1917, ENTITLED "AN ACT AMENDING SECTION 1, CHAPTER 117, PUBLIC LAWS 1915, SO AS TO PROVIDE FOR THE TRIAL OF BOTH CIVIL AND CRIMINAL CASES AT ALL TERMS OF THE SUPERIOR COURT FOR MADISON COUNTY." AND TO AMEND CHAPTER 117, PUBLIC LAWS OF NORTH CAROLINA, SESSION 1915, ENTITLED "AN ACT TO FIX THE TIME OF HOLDING COURTS FOR THE NINETEENTH JUDICIAL DISTRICT."

The General Assembly of North Carolina do enact:

SECTION 1. That section one, chapter three hundred and twenty-three, Public-Local Laws of North Carolina, session one thousand nine hundred and seventeen, be amended by adding to the end of section one of said chapter three hundred and twenty-three, Public-Local Laws of North Carolina, session one thousand nine hundred and seventeen, the following words: "*Provided*, that if the said commissioners do not draw a grand jury, that they be required and shall draw a jury for the civil term of court for each term of court provided by law for the said county of Madison."

Proviso: Juries for civil terms.

SEC. 2. That chapter one hundred and seventeen, Public Laws of North Carolina, session one thousand nine hundred and fifteen, be amended by striking out all of section one of said chapter one hundred and seventeen, Public Laws North Carolina, session one thousand nine hundred and fifteen, entitled "An act to fix the time of holding courts for the Nineteenth Judicial District," after the word "cases" in line five, counting from the bottom up, and that all of said section following the said word "cases" be and the same is hereby abolished.

Cases for trial.

SEC. 3. That all laws and clauses of laws in conflict with this act and the provisions of this act be and the same are hereby repealed.

Repealing clause

SEC. 4. This act shall not be in force until after the first Monday in February, one thousand nine hundred and twenty-one.

When act effective.

Ratified this the 11th day of February, A.D. 1921.

CHAPTER 4

AN ACT TO REGULATE BANKING IN THE STATE OF NORTH CAROLINA; TO PROVIDE FOR THE INCORPORATION OF BANKS, AND THE AMENDMENT, RENEWAL, AND SURRENDER OF CHARTERS; TO PROVIDE FOR A MORE THOROUGH SUPERVISION OF CORPORATIONS DOING A BANKING BUSINESS; TO PROVIDE PENALTIES FOR THE VIOLATION OF LAWS WITH REFERENCE TO BANKING AND THE BANKING BUSINESS; AND FOR OTHER PURPOSES.

| | <i>Sections</i> |
|--------------------------------------|-----------------|
| 1. Creation | 2-14 |
| 2. Dissolution and liquidation | 15-20 |
| 3. Stockholders | 21-25 |
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| 5. Officers and directors..... | 49-62 |
| 6. Corporation Commission | 63-71 |
| 7. Bank examiners | 72-78 |
| 8. Penalties | 79-86 |

The General Assembly of North Carolina do enact:

DEFINITIONS

| | |
|------------------------------|---|
| Terms defined. | SECTION 1. The following definitions shall be applied to the terms used in this act: |
| "Bank." | The term "bank" when used in this act shall be construed to mean any corporation, partnership, firm, or individual receiving, soliciting, or accepting money or its equivalent on deposit as a business: <i>Provided, however,</i> this definition shall not be construed to include building and loan associations, Morris plan companies, industrial banks or trust companies not receiving money on deposit. |
| Proviso: Limitation of term. | |
| "Surplus." | The term "surplus" means a fund created pursuant to the provisions of this act by a bank from its net earnings or undivided profits which, to the amount specified and any additions thereto set apart and designated as such, is not available for the payment of dividends, and cannot be used for the payment of expenses or losses so long as such bank has undivided profits. |
| "Undivided profits." | The term "undivided profits" means the credit balance of the profit and loss account of any bank. |
| "Net earnings." | The term "net earnings" means the excess of the gross earnings of any bank over expenses and losses chargeable against such earnings during any dividend period. |
| "Time deposits." | The term "time deposits" means all deposits, the payment of which cannot be legally required within thirty days. |
| "Demand deposits." | The term "demand deposits" means all deposits, the payment of which can be legally required within thirty days. |

The term "insolvency" means: (a) when a bank cannot meet its deposit liabilities as they become due in the regular course of business; (b) when the actual cash market value of its assets is insufficient to pay its liabilities to depositors and other creditors; (c) when its reserve shall fall under the amount required by this act, and it shall fail to make good such reserve within thirty days after being required to do so by the Corporation Commission.

"Insolvency."
Inability to meet deposit liabilities.
Insufficiency of assets.
Impairment of reserve.

CREATION

Creation.

SEC. 2. *How incorporated.* Any number of persons, not less than five, who may be desirous of forming a company and engaging in the business of establishing, maintaining, and operating banks of discount and deposit to be known as commercial banks, or engaging in the business of establishing, maintaining, and operating offices of loan and deposits to be known as savings banks, or of establishing, maintaining, and operating banks having departments for both classes of business, or operating banks engaged in doing a trust, fiduciary, and surety business, shall be incorporated in the manner following and in no other way; that is to say, such persons shall, by a certificate of incorporation under their hands and seals set forth:

Number of incorporators.

1. *The name of the corporation.* No name shall be used already in use by another existing corporation organized under the laws of this State or of the Congress, or so nearly similar thereto as to lead to uncertainty or confusion.

Name of corporation.

2. *The location of its principal office in this State.*

Principal office.

3. *The nature of its business, whether that of a commercial bank, savings bank, trust company, or a combination of two or more or all of such classes of business.*

Nature of business.

4. *The amount of its authorized capital stock which shall be divided into shares of fifty or one hundred dollars each; the amount of capital stock with which it will commence business, which shall not be less than fifteen thousand dollars in cities or towns or three thousand population or less; nor less than thirty thousand dollars in cities and towns whose population exceeds three thousand, but does not exceed ten thousand; nor less than fifty thousand dollars in cities and towns whose population exceeds ten thousand but does not exceed twenty-five thousand; nor less than one hundred thousand dollars in cities and towns having a population of more than twenty-five thousand; the population to be ascertained by the last preceding National census: Provided, that subsection four of section two of this act shall not apply to banks organized and doing business prior to its adoption.*

Amount of authorized capital stock.
Shares.
Capital stock to commence business.
Minimum.
Towns of 3,000 or less.
Towns between 3,000 and 10,000.
Towns between 10,000 and 25,000.
Towns of more than 25,000.

Proviso: Banks heretofore organized and doing business.

5. *The names and postoffice addresses of subscribers for stock, and the number of shares subscribed by each; the aggregate of such subscriptions shall be the amount of the capital with which the company will commence business.*

Names and addresses of subscribers.
Individual subscriptions.
Aggregate of subscriptions.

Term of existence.

Certificate of incorporation.

Signatures.

Proof of signatures.

Certificate filed with Secretary of State.

Copy to Corporation Commission.
Authority for issue and record.

Preliminary examination by Corporation Commission.

Certificate to Secretary of State.

Issue and record of certificate of incorporation.

Corporation Commission may refuse certificate.

Grounds for refusal.

Record of certificate.

Corporation book.

Copies upon payment of tax and fees.

Copy for county of incorporation.

Copy for Corporation Commission.
Incorporation.

Corporate name.

Certificate of incorporation evidence.

6. Period, if any, limited for the duration of the company.

SEC. 3. *Certificate of incorporation; how signed, proved, and filed.* The certificate of incorporation shall be signed by the original incorporators, or a majority of them, and shall be proved or acknowledged before an officer duly authorized under the laws of this State to take proof or acknowledgment of deeds, and shall be filed in the office of the Secretary of State. The Secretary of State shall forthwith transmit to the Corporation Commission a copy of said certificate of incorporation, and shall not issue or record the same until duly authorized so to do by the Corporation Commission as hereinafter provided.

SEC. 4. *Preliminary examination.* Upon receipt of a copy of the certificate of incorporation of the proposed bank, the Corporation Commission shall at once examine into all the facts connected with the formation of such proposed corporation, including its location and proposed stockholders, and if it appears that such corporation, if formed, will be lawfully entitled to commence the business of banking, the Corporation Commission shall so certify to the Secretary of State, who shall thereupon issue and record such certificate of incorporation. But the Corporation Commission may refuse to so certify to the Secretary of State, if upon examination and investigation it has reason to believe that the proposed corporation is formed for any other than legitimate banking business, or that the character, general fitness, and responsibility of the persons proposed as stockholders in such corporation are not such as to command the confidence of the community in which said bank is proposed to be located.

SEC. 5. *Certificate of incorporation, when certified.* Upon receipt of such certificate from the Corporation Commission, the Secretary of State shall, if said certificate of incorporation be in accordance with law, cause the same to be recorded in his office in a book to be kept for that purpose, and known as the Corporation Book, and he shall, upon the payment of the organization tax and fees, certify under his official seal two copies of the said certificate of incorporation and probates, one of which shall forthwith be recorded in the office of the clerk of the Superior Court of the county where the principal office of said corporation in this State shall or is to be located, in a book to be known as the Record of Incorporations, and the other certified copy shall be filed in the office of the Corporation Commission, and thereupon the said persons shall be a body politic and corporate under the name stated in such certificate. The said certificate of incorporation, or a copy thereof, duly certified by the Secretary of State or the clerk of the Superior Court of the county in which the same is recorded, or by the clerk of the Corporation Commission, under their respective seals, shall be evidence in all courts and places, and shall, in all judicial proceedings, be deemed prima facie evi-

dence of the complete organization and incorporation of the company purporting thereby to have been established. The charter of any bank which fails to complete its organization and open for business to the public within six months after the date of filing its certificate of incorporation with the Secretary of State shall be void: *Provided, however,* the Corporation Commission may for cause extend the limitation herein imposed.

Forfeit of charter for non-user.

Proviso: Extension of time.

SEC. 6. *Payment of capital stock.* At least fifty per cent of the capital stock of every bank shall be paid in cash before it shall be authorized to commence business, and the remainder of the capital stock of such bank shall be paid in monthly installments of at least ten per cent in cash of the whole capital, payable at the end of each succeeding month from the time it shall be authorized by the Corporation Commission to commence business, and the payment of each installment shall be certified to the Corporation Commission, under oath, by the president or the cashier of the bank: *Provided,* that the stock sold by any bank in process of organization, or for an increase of the capital stock, shall be accounted for to the bank in the full amount paid for the same. No commission or fee shall be paid to any person, association, or corporation for selling such stock. The Corporation Commission shall refuse authority to commence business to any bank if commissions or fees have been paid, or have been contracted to be paid by it, or by any one in its behalf, to any person, association, or corporation for securing subscriptions for or selling stock in such bank.

Payment of subscriptions to commence business.

Payments of remainder.

Certificate of payments.

Proviso: Sales of stock accounted for.

Commission or fee for selling forbidden.

Corporation Commission to refuse license.

SEC. 7. *Statement filed before beginning business.* Before such company shall begin the business of banking, banking and trust, fiduciary, or surety business, there shall be filed with the Corporation Commission a statement under oath by the president or cashier, containing the names of all the directors and officers, with the date of their election or appointment, term of office, residence, and postoffice address of each, the amount of capital stock of which each is the owner in good faith and the amount of money paid in on account of the capital stock. Nothing shall be received in payment of capital stock but money.

Statement filed with Corporation Commission.

Specifications.

Stock paid for in money.

SEC. 8. *Authorized to begin business.* Upon filing of such statement, the Corporation Commission shall examine into its affairs, ascertain especially the amount of money paid in on account of its capital. The name and place of residence of each director, the amount of capital stock of which each is the owner in good faith, and whether such corporation has complied with all the provisions of law required to entitle it to engage in business. If upon such examination it appears to the Corporation Commission that it is lawfully entitled to commence the business of banking, banking and trust, fiduciary, or surety business, it shall give to such corporation a certificate signed by the chairman

Examination by Corporation Commission.

Subjects specially inquired into.

Certificate authorizing beginning of business.

of the Corporation Commission, attested by the secretary of the commission, that such corporation has complied with all the provisions of the law required to be complied with, before commencing the business of banking, and that such corporation is authorized to commence business.

Preliminary work only transacted.

SEC. 9. *Transactions preliminary to beginning business.* No such corporation shall transact any business except such as is incidental and necessarily preliminary to its organization until it has been authorized to do so by the Corporation Commission.

Increase of capital stock.

SEC. 10. *Increase of capital stock.* A corporation doing business under the provisions of this act may increase its capital stock as provided by law for other corporations.

Decrease of capital stock.

SEC. 11. *Decrease of capital stock.* A corporation doing business under the provisions of which act may reduce its capital stock in the manner provided for other corporations: *Provided*, that no bank shall reduce its capital stock to an amount less than the minimum required by law. Such reduction shall not be valid or warrant the cancellation of stock certificates until it has been approved by the Corporation Commission. Such approval shall not be given except upon a finding by the Corporation Commission that the security of existing creditors of the corporation will not be impaired.

Proviso: Limit of reduction.

Approval by Corporation Commission.

Security of existing creditors.

Consolidation or transfer.

SEC. 12. *Consolidation of banks.* A bank may consolidate with or transfer its assets and liabilities to another bank. Before such consolidation or transfer shall become effective, each bank concerned in such consolidation or transfer shall file, or cause to be filed, with the Corporation Commission, certified copies of all proceedings had by its directors and stockholders, which said stockholders' proceedings shall set forth that holders of at least two-thirds of the stock voted in the affirmative on the proposition of consolidation or transfer. Such stockholders' proceedings shall also contain a complete copy of the agreement made and entered into between said banks, with reference to such consolidation or transfer. Upon the filing of such stockholders' and directors' proceedings as aforesaid, the Corporation Commission shall cause to be made an examination of each bank to determine whether the interest of the depositors, creditors, and stockholders of each bank are protected, and that such consolidation or transfer is made for legitimate purposes, and its consent to or rejection of such consolidation or transfer shall be based upon such examination. No such consolidation or transfer shall be made without the consent of the Corporation Commission. The expense of such examination shall be paid by such banks. Notice of such consolidation or transfer shall be published for four weeks before or after the same is to become effective, at the discretion of the Corporation Commission, in a newspaper published in a city, town, or county in which each of said banks is located, and a certified copy thereof

Copies of proceedings filed.

Specifications of proceedings.
Vote of two-thirds of stock.

Copy of agreement.

Filing stockholders' and directors' proceedings.
Examinations by Corporation Commission.

Consent of Corporation Commission.

Expense of examination.
Publication of notice.

Copy of notice filed.

shall be filed with the Corporation Commission. In case of either transfer or consolidation the rights of creditors shall be preserved unimpaired, and the respective companies deemed to be in existence to preserve such rights for a period of three years.

SEC. 13. *Consolidated banks deemed one bank.* In case of consolidation when the agreement of consolidation is made, and a duly certified copy thereof is filed with the Secretary of State, together with a certified copy of the approval of the Corporation Commission to such consolidation, the banks, parties thereto, shall be held to be one company, possessed of the rights, privileges, powers, and franchises of the several companies, but subject to all the provisions of law under which it is created. The directors and other officers named in the agreement of consolidation shall serve until the first annual meeting for election of officers and directors, the date for which shall be named in the agreement. On filing such agreement, all and singular, the property and rights of every kind of the several companies shall thereby be transferred and vested in such new company, and be as fully its property as they were of the companies parties to the agreement.

SEC. 14. *Reorganization.* Whenever any bank under the laws of this State or of the United States is authorized to dissolve, and shall have taken the necessary steps to effect dissolution, it shall be lawful for a majority of the directors of such bank, upon authority in writing of the owners of two-thirds of its capital stock, with the approval of the Corporation Commission, to execute articles of incorporation as provided in this act, which articles, in addition to the requirements of law, shall further set forth the authority derived from the stockholders of such National bank or State bank, and upon filing the same as hereinbefore provided for the organization of banks, the same shall become a bank under the laws of this State, and thereupon all assets, real and personal, of the dissolved National or State bank shall by operation of law be vested in and become the property of such State bank, subject to all liabilities of such National or State bank not liquidated under the laws of the United States or this State before such reorganization.

DISSOLUTION AND LIQUIDATION

SEC. 15. *Voluntary liquidation.* A bank may go into voluntary liquidation and be closed, and may surrender its charter and franchise as a corporation of this State by the affirmative vote of its stockholders owning two-thirds of its stock, such vote to be taken at a meeting of the stockholders duly called by resolution of the board of directors, written notice of which, stating the purpose of the meeting, shall be mailed to each stockholder, or in case of his death, to his legal representative or heirs at law, addressed to his last known residence ten days previous to the date of said meeting. Whenever stockholders shall by such vote at a meeting regularly

Rights of creditors.

Continued existence of companies.

Merger corporations to be one company.

Certified to Secretary of State with certified copy of approval of Corporation Commission.

Rights, powers, franchises and obligations.

Directors and officers.

Property vested.

Reorganization.

Power of directors.

Authorization of stockholders.

Approval of Corporation Commission.

Articles of incorporation.

Bank created.

Assets vested.

Liabilities.

Vote stockholders for liquidation.

Affirmative vote two-thirds stock.

Call for meeting.

Notice of meeting.

Vote for liquidation certified to Corporation Commission.

Permit issued on approval.

Provision for payment of depositors and creditors.

Refusal of permit.

Corporation Commission to take possession and liquidate bank.

Notice of voluntary liquidation.

Examination and reports pending liquidation.

Unclaimed deposits and dividends.

Corporation Commission to take possession of bank.

For violation of charter or laws.

For conducting unauthorized or unsafe business.

For unsafe or unsound condition.

For impairment of capital.

For refusal to pay depositors.

For insolvency.

For neglect or refusal to comply with orders.

For refusal to submit to examination.

For refusal of officers to testify.

Resumption of business.

called for the purpose, notice of which shall be given as herein provided, decide to liquidate such bank, a certified copy of all proceedings of the meeting at which said action shall have been taken, verified by the oath of the president and cashier, shall be transmitted to the Corporation Commission for its approval. If the Corporation Commission shall approve the same, it shall issue to the said bank, under its seal, a permit for such purpose. No such permit shall be issued by the Corporation Commission until said commission shall be satisfied that provision has been made by such bank to satisfy and pay off all depositors and all creditors of such bank. If not so satisfied, the Corporation Commission shall refuse to issue a permit, and shall be authorized to take possession of said bank and its assets and business, and hold the same and liquidate said bank in the manner provided in this act. When the Corporation Commission shall approve the voluntary liquidation of a bank, the directors of said bank shall cause to be published in a newspaper in the city, town, or county in which such bank is located, a notice that the bank is closing up its affairs and going into liquidation, and notify its depositors and creditors to present their claims for payment. When any bank shall be in process of voluntary liquidation, it shall be subject to examination by the Corporation Commission, and shall furnish such reports from time to time as may be called for the Corporation Commission. All unclaimed deposits and dividends remaining in the hands of such bank shall be subject to the provisions of this act as hereinafter provided.

SEC. 16. *Corporation Commission may take charge, when.* The Corporation Commission may forthwith take possession of the business and property of any bank to which this act is applicable whenever it shall appear that such bank:

1. Has violated its charter or any laws applicable thereto;
2. Is conducting its business in an unauthorized or unsafe manner;
3. Is in an unsafe or unsound condition to transact its business;
4. Has an impairment of its capital stock;
5. Has refused to pay its depositors in accordance with the terms on which such deposits were received;
6. Has become otherwise insolvent;
7. Has neglected or refused to comply with the terms of a duly issued lawful order of the Corporation Commission;
8. Has refused, upon proper demand, to submit its records, affairs, and concerns for inspection and examination to a duly appointed or authorized examiner of the Corporation Commission;
9. Its officers have refused to be examined upon oath regarding its affairs.

Such banks may, with the consent of the Corporation Commission, resume business upon such terms and conditions as may be approved by it.

SEC. 17. *Involuntary liquidation, receivership.* If any bank shall neglect or refuse for a period of sixty days to make a report to the Corporation Commission, as it may demand, or shall fail, neglect, or refuse to comply with the provisions of the section next preceding this one, or if at any time the Corporation Commission shall find a bank, or other institution subject to its supervision in an insolvent condition, or if such institution shall neglect or refuse to correct any irregularities through violation of this act, which may be called to the attention of the president, cashier, or board of directors, the Corporation Commission shall have authority to take charge of such institution, and if upon investigation it appears to be to the interest of creditors, depositors, and stockholders that a receiver should be appointed, it may apply to the court for the appointment of a competent person as receiver. Any receiver so appointed, before entering upon his duties, shall execute a good and sufficient bond in some bonding company authorized to do business in North Carolina, which bond shall be approved by the court. Such receiver, under the direction of the court, shall take possession of the books, moneys, records, and assets of every description of such institution, and collect all debts, dues and claims belonging to it, and upon order of the court may sell or compound all bad or doubtful debts, and on like orders may sell all real and personal properties belonging to such bank and upon such terms, as the court may approve or direct, and, if necessary to pay its debts, the receiver may enforce the individual liabilities of its stockholders. A suit for such purpose may be instituted against resident stockholders in the name of such receiver in the Superior Court of the county in which its banking office or home is located, and as to nonresident stockholders, the suit may be brought in any county of any State, where such stockholder resides, or where service of a process may be had on such stockholder. All expenses on account of any receivership and all wages or salaries due officers or employees shall be paid out of the assets of such bank before distribution of the proceeds thereof; and such receiver may, on order of the court, make a ratable dividend of the money in his hands on all such claims as may have been proved to his satisfaction or adjudication in a court of competent jurisdiction, and as the proceeds of the assets of such bank are paid to the receiver, he shall on like orders make any further dividends, upon all claims previously proved or adjudicated, and the remainder of the proceeds, if any, shall be paid to the stockholders of such bank, or their legal representatives, in proportion to the stock respectively held by them. Any bank which is being operated or liquidated under any receivership herein provided shall remain subject to examination and supervision by the Corporation Commission.

Corporation Commission to apply for appointment of receiver.

Bond of receiver.

Liquidation under direction of court.

Enforcement of liabilities of stockholders.

Expense of Receivership.

Rateable dividends.

Remainder to stockholders.

Examination and supervision pending liquidation under Corporation Commission.

- Deposit of un-claimed dividends and deposits with State Treasurer. SEC. 18. *Dividends and unclaimed deposits, disposition of.* Dividends and unclaimed deposits remaining in the hands of the receiver for a period of six months after the order for final distribution by the court shall be deposited with the State Treasurer, who shall hold such funds as custodian without the payment of interest, subject to the order of the court appointing the receiver, and without the necessity of appropriation by the General Assembly. Any person entitled to all or any part of such unclaimed dividends or deposits may apply to the court of the county in which insolvent bank was located, or had its principal office, for an order directing the State Treasurer to pay such dividends or unclaimed deposits. Upon satisfactory proof of such claim, it shall be the duty of the court to issue such an order upon the State Treasurer, directing the payment of said dividend or unclaimed deposit, and the State Treasurer is by this act authorized, empowered, and directed to pay out such moneys, without interest, as stated in the order of the court herein authorized to issue such orders.
- Deposits subject to order of court.
- Applications for orders.
- Issue and compliance with order.
- General law applicable to receivers. SEC. 19. *Receivers, powers and duties of.* That article ten of the Consolidated Statutes, relating to receivers, when not inconsistent with the provisions of this act, shall apply to receivers appointed hereunder.
- Deposit of books, records, and papers. SEC. 20. *Books, records, etc., disposition of.* All books, papers, and records of a bank which has been finally liquidated shall be deposited by the receiver in the office of the clerk of the Superior Court for the county in which the office of such bank is located, or in such other place as in his judgment will provide for the proper safe-keeping and protection of such books, papers, and records. The books, papers, and records herein referred to shall be held subject to the orders of the Corporation Commission and the clerk of the Superior Court for the county in which such bank was located.
- Orders of Corporation Commission.

STOCKHOLDERS

- Individual liability of stockholders. SEC. 21. *Stockholders, individual liability of.* The stockholders of every bank organized under the laws of North Carolina, whether under the general law or by special act, shall be individually responsible, equally and ratably, and not one for another, for all contracts, debts, and engagements of such corporation, to the extent of the amount of their stocks therein at par value thereof, in addition to the amount invested in such shares. The term stockholders, when used in this act, shall apply not only to such persons as appear by the books of the corporation to be stockholders, but also to every owner of stock, legal or equitable, although the same may be on such books in the name of another person; but shall not apply to a person who may hold the stock as collateral for the payment of a debt.
- Stockholders defined.

SEC. 22. *Exemption from liability, repealing of.* Any exemption from the individual liability imposed upon stockholders by the preceding section contained in the charter of any bank incorporated prior to the first day of January, one thousand nine hundred and five, is repealed.

Exemptions in existing charters repealed.

SEC. 23. *Executors, trustees, etc., not personally liable.* Persons holding stock as executors, administrators, guardians, or trustees shall not personally be subject to any liabilities as stockholders, but the estate and funds in their hand shall be liable in like manner and to the same extent as the testator, intestate, ward, or person interested in such trust fund would be if living and competent to hold stock in his own name.

Stock held by fiduciaries.

Liability affecting trust funds.

SEC. 24. *Transferrer, not liable, when.* No person who has in good faith, and without intent to evade his liability as a stockholder, transferred his stock on the books of the corporation to any person of full age, previous to any default in the payment of any debt or liability of the corporation, shall be subject to any personal liability on account of the nonpayment of such debt or liability of the corporation, but the transferee of any stock so transferred previous to any default shall be liable for any such debt or liability of the corporation to the extent of such stock, in the same manner, as if he had been such owner at the time the corporation contracted such debt or liability: *Provided*, that no transfer of the shares of stock of an insolvent State bank, made within sixty days prior to its suspension, shall operate to release or discharge the assignor thereof, but shall be prima facie evidence that such stockholder assigned the same with knowledge of the insolvency of such bank and with an intent to evade the liability thereon.

Liability divested by transfer of stock.

Liability of transferee.

Proviso: Transfers within sixty days of suspension.

SEC. 25. *Stock sold if subscription unpaid.* Whenever any stockholder, or his assignee, fails to pay any installment on the stock, when the same is required by law to be paid, the directors of the bank shall sell the stock of such delinquent stockholder at public or private sale, as they may deem best, having first given the delinquent stockholder twenty days notice, personally or by mail, at his last known address. If no party can be found who will pay for such stock the amount due thereon to the bank with any additional indebtedness of such stockholder to the bank, the amount previously paid shall be forfeited to the bank, and such stock shall be sold, as the directors may order, within thirty days of the time of such forfeiture, and if not sold, it shall be canceled and deducted from the capital stock of the bank.

Sales of stock for nonpayment of installments.

Notice to delinquent.

Forfeit of previous payments.

Stock not sold canceled.

POWERS AND DUTIES

SEC. 26. *General powers.* In addition to the powers conferred by law upon private corporations, banks shall have the power:

Powers.

Enumeration of
of powers in carry-
ing on business.

Interest or dis-
count.

Regulations for
government.

Powers as to real
estate.

For use of business.

Limit of amount.

Proviso: invest-
ments prior to 9
March, 1921.

Property mort-
gaged as security.

Purchases made
under legal process.

Sales of real prop-
erty bought under
legal process.

Rights to deal in
real estate res-
cinded.

Limitation on
investments in
securities.

1. The exercise by its board of directors, or duly authorized officers and agents, subject to law, all such powers as shall be necessary to carry on the business of banking, by discounting and negotiating promissory notes, drafts, bills of exchange, and other evidences of indebtedness, by receiving deposits, by buying and selling exchange, coin, and bullion, by loaning money on personal security or real and personal property. Such corporations at the time of making loans or discount may take and receive interest or discounts in advance.

2. To adopt regulations for the government of the corporation not inconsistent with the Constitution and laws of this State.

3. To purchase, hold, and convey real estate for the following purposes:

(a) Such as shall be necessary for the convenient transaction of its business, including furniture and fixtures, with its banking offices and other apartments to rent as a source of income, which investment shall not exceed fifty per cent of its paid-in capital stock and permanent surplus: *Provided*, that this provision shall not apply to any such investment made before the ninth day of March, one thousand nine hundred and twenty-one.

(b) Such as is mortgaged to it in good faith by way of security for loans made or moneys due to such bank.

(c) Such as has been purchased at sales upon foreclosures of mortgages owned by it, or on judgments or decrees obtained and rendered for debts due to it, or in settlements effecting security of such debts. All real property referred to in this subsection shall be sold by such bank within one year after it is acquired, unless, upon application by the board of directors, the Corporation Commission extends the time within which such sale shall be made. Any and all powers and privileges heretofore granted and given to any person, firm, or corporation doing a banking business in connection with a fiduciary and insurance business, or the right to deal to any extent in real estate, inconsistent with this act, are hereby repealed.

SEC. 27. *Investments, limitations of.* The investment in any bonds or other interest bearing securities of any one firm, individual or corporation, unless it be the interest bearing obligations of the United States, State of North Carolina, city, town, township, county, school district, or other political subdivision of the State of North Carolina shall at no time be more than twenty-five per cent of the capital and permanent surplus of any bank having a paid in capital of two hundred and fifty thousand dollars or less; not more than twenty per cent of the capital and permanent surplus of any bank having a paid-in capital of more than two hundred and fifty thousand dollars, but not more than five hundred thousand dollars; not more than fifteen per cent of the capital and permanent surplus of any bank having a paid-in

capital of more than five hundred thousand dollars, but not more than seven hundred and fifty thousand dollars; and not more than ten per cent of the capital and permanent surplus of any bank having a paid-in capital of more than seven hundred and fifty thousand dollars: *Provided*, that nothing in this section shall prevent the investing by a bank of fifty per cent of its capital and permanent surplus in the stock or bonds of a corporation owning the land, building or buildings occupied by such bank as its banking home: *Provided further*, nothing in this section shall be construed to compel any bank to surrender or dispose of any investments in the stocks or bonds of a corporation owning the lands or buildings occupied by such bank as its banking home, provided such stocks or bonds were lawfully acquired prior to the ratification of this act.

Proviso: Investments in securities of corporation owning home office of bank.

Proviso: Investments prior to ratification of act.

SEC. 28. *Stocks, limitations on investment in.* No bank shall make any investment in the capital stock of any other State or National bank: *Provided*, that nothing herein shall be construed to prevent the subscribing to or purchasing of the capital stock of banks organized under that act of Congress commonly known as the "Edge Act"; or central reserve banks, having a capital stock of more than one million dollars; by banks doing business under this act, upon such terms as may be agreed upon. To constitute a central reserve bank as contemplated by this act, at least fifty per cent of the capital stock of such bank shall be owned by other banks. The investment of any bank in the capital stock of such central reserve bank or bank organized under that act of Congress commonly known as the "Edge Act," shall at no time exceed ten per cent of the paid-in capital and permanent surplus of the bank making same. No bank shall invest more than fifty per cent of its permanent surplus in the stocks of other corporations, firms, partnerships, or companies, unless such stock is purchased to protect the bank from loss. Any stocks owned or hereafter acquired in excess of the limitations herein imposed shall be disposed of at public or private sale within six months after the date of acquiring the same, and if not so disposed of they shall be charged to profit and loss account, and no longer carried on the books as an asset. The limit of time in which said stocks shall be disposed of or charged off the books of the bank may be extended by the Corporation Commission, if in its judgment it is for the best interest of the bank that such extension be granted.

Investments in bank stock forbidden.

Proviso: Stock of banks organized under Edge Act or central reserve banks.

"Central reserve bank" defined.

Limit of investment.

Limit of investment in other stocks.

Sale of stock in excess of limitation.

Extension of time for sale.

SEC. 29. *Loans, limitations of.* The total direct and indirect liabilities of any person, firm, or corporation, other than municipal corporations, for money borrowed, including in the liabilities of a firm the liabilities of the several members thereof, shall at no time exceed twenty-five per cent of the capital stock and permanent surplus of any bank having a paid-in capital of two hundred and fifty thousand dollars or less; not more than twenty per cent of

Limitation of loans.

Proviso: Enumeration of excepted investments.

Proviso: Existing loans.

Application for suspension of limitation.

Power of Corporation Commission.

Funds on hand or with reserve depositories.

Deposits secured by National or State bonds.
Members of Federal Reserve Bank.

Items constituting reserve.

Liability for payment of forged check.

the capital and permanent surplus of any bank having a paid-in capital of more than two hundred and fifty thousand dollars, but not more than five hundred thousand dollars; not more than fifteen per cent of the capital and permanent surplus of any bank having a paid-in capital of more than five hundred thousand dollars, but not more than seven hundred and fifty thousand dollars; and not more than ten per cent of the capital and permanent surplus of any bank having a paid-in capital of more than seven hundred and fifty thousand dollars: *Provided, however*, that the discount of bills of exchange drawn in good faith against actually existing values, the discount of trade acceptances or other commercial paper actually owned by the person, firm, or corporation negotiating the same, and the purchase of any notes secured by not less than a like face amount of bonds of the United States or State of North Carolina, or certificates of indebtedness of the United States, shall not be considered as money borrowed within the meaning of this section: *Provided further*, that the limitations upon loans herein imposed shall not apply to existing loans or extensions and renewals thereof, except as same may be made to apply by general or special regulations of the Corporation Commission.

SEC. 30. *Investment and loan limitation, suspension of.* The board of directors of any bank may, by resolution duly passed at a meeting of the board, request the Corporation Commission to temporarily suspend the limitation on loans and investments as same may apply to any particular loan or investment, which said bank desires to make in excess of the provisions of sections twenty-seven, twenty-eight, and twenty-nine of this act. Upon receipt of a duly certified copy of such resolution, the Corporation Commission may, in its discretion, suspend the limitation on loans and investments in so far as it would apply to the loan or investment which such bank desires to make.

SEC. 31. *Reserve.* Every bank shall at all times have on hand or on deposit with approved reserved depositories, instantly available funds in an amount equal to at least fifteen per cent of the aggregate amount of its demand deposits, and five per cent of the aggregate amount of its time deposits. But no reserve shall be required on deposits secured by a deposit of United States bonds or the bonds of the State of North Carolina. Any bank that is now or may hereafter become a member of the Federal Reserve Bank shall maintain the same reserve with respect to deposits as shall be required of other members of such Federal Reserve Bank.

SEC. 32. *Reserve shall consist of.* Reserve shall consist of cash on hand and balances payable on demand, due from other approved solvent banks, which have been designated depositories as hereinafter provided in this act.

SEC. 33. *Forged check, payment of.* No bank shall be liable to a depositor for payment by it of a forged check or other order

to pay money unless within sixty days after the receipt of such voucher by the depositor he shall notify the bank that such check or order so paid is forged.

SEC. 34. *Minor, payment of deposit in the name of.* That whenever any person who is a minor of the age of fifteen years and upwards shall make a deposit in any State or National bank in this State, the same shall be held for the exclusive benefit and right of such minor, free from the control of all persons whatsoever, and it shall be paid, together with the interest, if there be any interest thereon, to the person in whose name the deposit shall be made, and the receipt, check, or quittance of such minor to the said State or National bank shall be valid and sufficient release and discharge for such deposit, or any part thereof, to the bank in which said deposit was made.

Deposits by minors.

Payment.

SEC. 35. *Transactions not performed during banking hours.* Nothing in any law of this State shall in any manner whatsoever affect the validity of, or render void or voidable, the payment, certification, or acceptance of a check or other negotiable instrument or any other transaction by a bank in this State, because done or performed during any time other than regular banking hours: *Provided*, that nothing herein shall be construed to compel any bank in this State, which by law or custom is entitled to close at twelve noon on any Saturday, or for the whole or part day of any legal holiday, to keep open for the transaction of business, or to perform any of the acts or transactions aforesaid on any Saturday after such hour or on any legal holiday, except at its option.

Transactions outside of banking hours.

Proviso: Closing hours and legal holidays.

SEC. 36. *Commercial and business paper defined.* The term "commercial or business paper," as used in this act, is hereby defined to mean a promissory note, and the term "trade acceptance" to mean a draft or bill of exchange issued or drawn for agricultural, industrial, or commercial purposes, or the proceeds of which have been used or are to be used for such purposes, but such definition shall not include notes, drafts, or bills of exchange covering merely investments, or issued or drawn for the purpose of carrying on or trading in stocks, bonds, or other investment securities, except bonds and notes of the Government of the United States and State of North Carolina. Such notes, drafts, and bills of exchange shall have a maturity at the time of discount of not more than ninety days, except when drawn or issued for agricultural purposes, or based on livestock, when such maturities shall not exceed nine months from the date thereof.

Terms defined.

Commercial or business paper.
Trade acceptance.

Notes, drafts, and bills of exchange for stock trading.

Maturity.

SEC. 37. *Bank acceptances defined.* Any bank doing business under this act may accept for payment at a future date, drafts or bills of exchange having not more than six months sight to run, drawn upon it by its customers under acceptance agreements, and which grow out of transactions involving the importation or ex-

Bank acceptances defined.

| | |
|---|---|
| Letters of credit. | portation of goods; and issue letters of credit authorizing the |
| Proviso: Contracts for shipment of goods. | holders thereof to draw upon it or its correspondence, provided that there is a definite bona fide contract for the shipment of goods within a specified reasonable time, and the existence of such contract is certified in the acceptance agreement; or which grow out of transactions involving the domestic shipment of goods, |
| Proviso: Shipping documents. | provided that shipping documents, conveying or securing to the accepting bank title to readily marketable goods, are attached or in the hands of an agent of the accepting bank, independent of the drawer, for his account, at the time of acceptance, or which are |
| Warehouse receipts. | secured at the time of acceptance by warehouse receipts or other documents conveying or securing to the accepting bank title to readily marketable goods fully covered by insurance, the warehouse receipts or other documents to be those of a responsible warehouse, independent of the drawer, the acceptance to remain secured during the life of the acceptance unless suitable security of same character, or cash, be substituted: <i>Provided</i> , no bank shall accept drafts or bills of exchange under this section to an aggregate amount at any time more than equal to the sum of its capital and permanent surplus: <i>Provided further</i> , that no bank shall accept, whether in a foreign or domestic transaction, for any one person, firm, or corporation, to any amount at any time equal to more than twenty-five per cent of its capital and permanent surplus, unless the accepting bank is secured either by attached documents or those held by its account by its agent, independent of the drawer, or by some other actual security of the same character. Should the accepting bank purchase or discount its own acceptances, such acceptances will be considered as a direct loan to the drawer, and be subject to the limitation on loans hereinafter provided. The Corporation Commission may issue such further regulations as to such acceptances as it may deem necessary in conformity with this act. As used herein, the word "goods" shall be construed to mean and include goods, wares, merchandise, or agricultural products, including livestock. |
| Proviso: Limitation of amount. | |
| Proviso: Limitation on loans to one person, firm, or corporation. | |
| Purchase or discount of acceptances a direct loan. | |
| Power of Corporation Commission. | |
| "Goods" defined. | |
| Liability for nonpayment of check. | SEC. 38. <i>Nonpayment of check in error, liability for.</i> No bank shall be liable to a depositor because of the nonpayment, through mistake or error, and without malice, of a check which should have been paid had the mistake or error of nonpayment not occurred, except for the actual damage by reason of such nonpayment that the depositor shall prove, and in such event the liability shall not exceed the amount of damage so proven. |
| Checks, notes, and instruments payable at other banks. | SEC. 39. <i>Checks sent direct to bank on which drawn.</i> Any bank receiving for collection or deposit any check, note, or other negotiable instrument drawn upon or payable at another bank, located in another town or city, whether within or without this State, may forward such instrument for collection, direct to the bank on which it is drawn, or at which it is payable, and such method of |
| Forwarding paper to payer bank "due diligence." | |

forwarding direct to the payer bank shall be deemed due diligence, and the failure of such payer bank, because of its insolvency or other default, to account for the proceeds thereof, shall not render the forwarding bank liable therefor: *Provided, however*, such forwarding bank shall have used due diligence in other respects in connection with the collection of such instrument.

Liability of forwarding bank relieved.

Proviso: Due diligence in other respects.

SEC. 40. *Deposits in trust, payment of.* Whenever any deposits shall be made in any bank or banking institution in this State by any person in trust for any other person who is a minor of the age of fifteen years and upward, and no other or further notice of the existence and terms of a legal and valid trust shall have been given to the bank, in the event of the death of the trustee, the same, or any part thereof, together with the dividends or interest thereon, may be paid to the person for whom said deposit was made: *Provided*, that the amount of said deposit is not in excess of one hundred dollars.

Payment of deposits in trust on death of depositor.

Proviso: Limit of amount.

SEC. 41. *Farm loan bonds, authorized investment in.* Any bank or insurance company organized under the laws of this State, and any person acting as executor, administrator, guardian, or trustee, may invest in Federal farm loan bonds issued by any Federal farm loan bank or joint-stock land bank organized pursuant to an act entitled "An act of Congress to provide capital for agricultural development, to create standard forms of investment based upon farm mortgages, to equalize rates of interest upon farm loans, to furnish a market for United States bonds, to create Government depositories, and financial agents for the United States, and for other purposes," approved the seventeenth day of July, one thousand nine hundred and sixteen.

Investments in farm loan bonds.

SEC. 42. *Federal Reserve Bank, authority to join.* The words "Federal Reserve Act," as herein used, shall be held to mean and to include the act of Congress of the United States, approved December twenty-third, nineteen hundred and thirteen, as heretofore and hereafter amended. The words "Federal Reserve Board" shall be held to mean the Federal Reserve Board created and described in the Federal Reserve Act. The words "Federal Reserve Banks" shall be held to mean Federal Reserve Banks created and organized under the authority of the Federal Reserve Act. The words "member bank" shall be held to mean any National or State bank or bank and trust company which has become or which becomes a member of one of the Federal Reserve Banks created by the Federal Reserve Act.

Terms defined.

Federal reserve act.

Federal reserve board.

Federal Reserve Bank.

Member bank.

(a) That any bank incorporated under the laws of this State shall have the power to subscribe to the capital stock and become a member of a Federal Reserve Bank.

Subscription to and membership in Federal Reserve Bank.

(b) That any bank incorporated under the laws of this State which is, or which may become, a member of the Federal Reserve Bank is by this act vested with all powers conferred upon mem-

Powers under Federal Reserve Act vested.

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| Exercise of powers. | ber banks of the Federal Reserve Banks by terms of the Federal Reserve Act as fully and completely as if such powers were specifically enumerated and described therein, and such powers shall be exercised subject to all restrictions and limitations imposed by the Federal Reserve Act, or by regulations of the Federal Reserve Board made pursuant thereto. The right, however, is expressly reserved to revoke or to amend the powers herein conferred. |
| Right to revoke or amend powers. | |
| Reserve as required by Federal Reserve Act. | (c) A compliance on the part of any such bank with the reserve requirements of the Federal Reserve Act shall be held to be a full compliance with the provisions of the laws of this State, which require banks to maintain cash balances in their vaults or with other banks, and no such bank shall be required to carry or maintain reserve other than such as is required under the terms of the Federal Reserve Act. |
| Supervision and examination under State law. | (d) Any such bank shall continue to be subject to the supervision and examination required by the laws of this State, except that the Federal Reserve Board shall have the right, if it deems necessary, to make examinations; and the authorities of this State having supervision over such banks may disclose to the Federal Reserve Board, or to the examiners duly appointed by it, all information in reference to the affairs of any bank which has become, or desires to become, a member of a Federal Reserve Bank. |
| Examination by Federal Reserve Board. | |
| Information to Federal Reserve Board by State authorities. | |
| Branch banks. | SEC. 43. <i>Establishment of branches.</i> Any bank doing business under this act may establish branches in the cities in which they are located, or elsewhere, after having first obtained the written approval of the Corporation Commission, which approval may be given or withheld by the Corporation Commission, in its discretion, and shall not be given until it shall have ascertained to its satisfaction that the public convenience and advantage will be promoted by the opening of such branch. Such branch banks shall be operated as branches of and under the name of the parent bank, and under the control and direction of the board of directors and executive officers of said parent bank. The board of directors of the parent bank shall elect a cashier and such other officers as may be required to properly conduct the business of such branch, and a board of managers or loan committee shall be responsible for the conduct and management of said branch, but not of the parent bank or of any branch save that of which they are officers, managers, or committee: <i>Provided</i> , that the Corporation Commission shall not authorize the establishment of any branch, the paid-in capital stock of whose parent bank is not sufficient in an amount to provide for the capital of at least fifteen thousand dollars for the parent bank, and at least twenty-thousand dollars for each branch which it is proposed to establish in cities or towns of three thousand population or less; nor less than thirty thousand dollars in cities and towns whose population exceeds three thousand, but does not exceed ten thousand; nor less than fifty thou- |
| Approval of Corporation Commission. | |
| Operation, control, and direction of branches. | |
| Cashier and other officers. | |
| Managers or loan committee. | |
| Proviso: capital of branches and parent bank. | |

sand dollars in cities and towns whose population exceeds ten thousand, but does not exceed twenty-five thousand; nor less than one hundred thousand dollars in cities and towns whose population exceeds twenty-five thousand. All banks operating branches prior to the passage of this act shall, within a time limit to be prescribed by the Corporation Commission, cause said branch bank to conform to the provisions of this section.

Branches heretofore operating.

SEC. 44. *Certificate of deposit, unlawful issuing of.* It shall be unlawful for any bank to issue any certificate of deposit or other negotiable instrument of its indebtedness to the holder thereof except for lawful money of the United States, checks, drafts, or bills of exchange which are the actual equivalent of such money; nor shall such moneys, checks, drafts, or bills of exchange be the proceeds of any note given in payment of the purchase price of any stock. Any officer or employee of any bank violating the provisions of this section shall be guilty of a misdemeanor, and upon conviction thereof shall be fined or imprisoned, or both, in the discretion of the court.

Issuance of certificates of deposit or other evidence of indebtedness forbidden, when.

Violation by officer or employee misdemeanor.

Punishment.

SEC. 45. *Bank own stock, unlawful to loan on.* It shall be unlawful for any bank to make any loan secured by the pledge of its own shares of stock, nor shall any bank be the holder as pledgee, or as purchaser, of any portion of its capital stock unless such stock is purchased or pledged to it to prevent loss upon a debt previously contracted in good faith.

Loan on or purchase of its own stock forbidden.

SEC. 46. *Deposits payable on demand.* Any bank may receive deposits of funds subject to withdrawal or to be paid upon the checks of the depositor. All deposits in such banks shall be payable on demand, without notice, except when the contract of deposit shall otherwise provide.

Deposits payable on demand.

SEC. 47. *Deposits in savings banks.* Any bank conducting a savings department may receive deposits on such terms as are authorized by its board of directors and agreed to by its depositors. The board of directors shall prescribe the terms upon which such deposits shall be received and paid out, and a passbook shall be issued to each depositor containing the rules and regulations adopted by the board of directors governing such deposits, in which shall be entered each deposit made, the interest allowed thereon, and each payment made to such depositor. By accepting such book the depositor assents and agrees to the rules and regulations therein contained.

Deposits in savings department.

Pass books.

Assent of depositor.

SEC. 48. *Board of directors, banks controlled by.* The corporate powers, business, and property of banks doing business under this act shall be exercised, conducted, and controlled by its board of directors, which shall meet at least quarterly. Such board shall consist of not less than five directors, to be chosen by the stockholders, and shall hold office for one year, and until their successors are elected and qualified.

Powers exercised by board of directors.

Directors to meet quarterly.
Number and term of directors.

OFFICERS AND DIRECTORS

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| Executive committee. | SEC. 49. <i>Executive committee, directors shall appoint.</i> The board of directors shall appoint an executive committee or committees, each of which shall be composed of at least three of its members with such duties and powers as are defined by the regulations or by laws, who shall serve until their successors are appointed. Such executive committee or committees shall meet as often as the board of directors may require, which shall not be less frequently than once each month, and approve or disapprove all loans and investments. All loans and investments shall be made under such rules and regulations as the board of directors may prescribe. |
| Number, duties, and powers. | |
| Meetings of executive committee. | |
| To pass on all loans and investments. | |
| Regulations for loans and investments. | |
| Minutes of meetings. | SEC. 50. <i>Minutes of directors and executive committee meetings.</i> Minutes shall be kept of all meetings of the board of directors and of the executive committee or committees, and same shall be recorded in a book or books which shall be kept for that purpose; which book or books shall be kept on file in the bank. Such minutes shall show a record of the action taken by the board of directors and executive committee or committees, on all loans, discounts, and investments made, authorized or approved, and such further action as the board of directors and executive committee or committees shall make concerning the conduct, management, and welfare of the bank. The minutes of the executive committee or committees shall be submitted to the board of directors for approval at each meeting of the board. |
| Records. | |
| Specifications of minutes. | |
| Approval of board of directors. | |
| Qualifications for directors. | SEC. 51. <i>Directors, qualifications of.</i> Every director of a bank doing business under this act shall be the owner and holder of shares of stock in the bank having a par value of not less than five hundred dollars: <i>Provided</i> , such bank shall have a capital stock of more than fifteen thousand dollars, and not less than two hundred dollars if such bank shall have a capital stock of fifteen thousand dollars or less. And every such director shall hold such shares in his own name unpledged and unencumbered in any way. The office of any director at any time violating any of the provisions of this section shall immediately become vacant, and the remaining directors shall declare his office vacant and proceed to fill such vacancy forthwith. Not less than three-fourths of the directors of every bank doing business under this act shall be residents of the State of North Carolina: <i>Provided</i> , that as to banks doing business before the ratification of this act the requirements as to amount of stock owned by a director shall not apply unless the Corporation Commission shall rule that such director is not bona fide discharging his duties. |
| Proviso: Proportional holding. | |
| Stock unpledged and unencumbered. | |
| Director to vacate office. | |
| Residence of directors. | |
| Proviso: Directors in banks heretofore instituted. | |
| Directors to qualify; oath of office. | SEC. 52. <i>Directors shall take oath.</i> Every director shall, within thirty days after his election, take and subscribe, in duplicate, an oath that he will diligently and honestly perform his duties in |

such office; and that he is the owner in good faith of the shares of stock of the bank required to qualify him for such office, standing in his own name on its books, and one of such oaths shall forthwith be filed with the Corporation Commission, and the other shall be kept on file in the bank. Oaths to be filed.

SEC. 53. *Directors, liability of.* Any director of any bank who shall knowingly violate, or who shall knowingly permit to be violated by any officers, agents, or employees of such bank, any of the provisions of this act shall be held personally and individually liable for all damages which the bank, its stockholders or any other person shall have sustained in consequence of such violation. Personal and individual liability of directors.

SEC. 54. *Directors, examining committee of.* A committee of at least three directors or stockholders shall be appointed annually to examine, or to superintend the examination of the assets and the liabilities of the bank, and to report to the board of directors the result of such examination. The committee, with the approval of the board of directors, may provide for such examination by a certified public accountant or clearing-house examiner in any city where such examination is provided for by the rules of such clearing-house association. A copy of such report of examination, which is herein required to be made, attested, and verified under oath by the signature of at least three members of such committee, shall forthwith be filed with the Corporation Commission. Examining committee.

Examination by public accountant or clearing house examiner.

Copy of report to Corporation Commission
Authentication of report.

SEC. 55. *Depositories, designated by directors.* By resolution of the board of directors, other banks organized under the laws of this State, or of another State, or of the National Banking Act of the United States, shall be designated as depositories or reserve banks in which a part of such bank's reserve shall be deposited, subject to payment on demand. A copy of such resolution shall, upon its adoption, be forthwith certified to the Corporation Commission and the depository so designated shall be subject to the approval of the Corporation Commission. For causes which it may deem adequate, the Corporation Commission shall have authority at any time to withdraw such approval. Depositories of reserve.

Selection certified to Corporation Commission.
Approval.
Withdrawal of approval.

SEC. 56. *Stockholders' book.* The directors shall provide a book in which shall be kept the name and resident address of each stockholder, the number of shares held by each, the time when such person became a stockholder, together with all transfer of stock, stating the time when made, the number of shares and by whom transferred, which book shall be subject to the inspection of the directors, officers, and stockholders of the bank at all times during the usual hours for the transaction of business. Register of stockholders and transfers.

Book open for inspection.

SEC. 57. *Directors, officers, etc., accepting fees, etc.* No gift, fee, permission, or brokerage charge shall be received, directly or indirectly, by any officer, director, or employee of any bank doing business under this act, on account of any transaction to which the bank is a party. Any officer, director, employee, or agent who Receipt of gifts, fees, commissions, or brokerages by officer, director, or employee forbidden.

Misdemeanor.

Punishment. shall violate the provisions of this section shall be guilty of a misdemeanor, and shall be and thereafter remain ineligible as an officer, director, or employee of any bank doing business under this act. Nothing in this section shall be construed to prevent the payment of necessary and proper attorney's fees to any licensed attorney for professional services rendered.

Attorney's fees.

Directors may declare dividends. SEC. 58. *Dividends, directors may declare.* The board of directors of any bank may declare a dividend of so much of its undivided profits as they may deem expedient, subject to the requirements hereinafter provided. Before such dividend is declared, not less than twenty-five per cent of the undivided profits of any bank, having a capital stock of fifteen thousand dollars or more, shall be carried to the surplus of such bank until its surplus amounts to fifty per cent of its paid-in capital stock; and not less than fifty per cent of the undivided profits of any bank having a capital stock of less than fifteen thousand dollars shall be carried to the surplus of such bank until its surplus amount to one hundred per cent of its paid-in capital stock. In order to ascertain the undivided profits from which such dividend may be made, there shall be charged and deducted from the actual profits:

Accretion to surplus.

Ascertainment of undivided profits.

Deductions from actual profits. Ordinary and extraordinary expenses.

Interest paid or due.

Taxes due. Overdrafts.

Losses sustained. Debts included in losses.

(a) All ordinary and extraordinary expenses, paid or incurred, in managing the affairs and transacting the business of the bank;

(b) Interest paid or then due on debts which it owes;

(c) All taxes due;

(d) All overdrafts which have been standing on the books of the bank for a period of sixty days or longer;

(e) All losses sustained by the bank. In computing the losses, debts owing to it which have become due and which are not in process of collection, and on which interest for one year or more is due and unpaid, unless same are well secured, and debts upon which final judgment has been recovered, but has been for more than one year unsatisfied, and on which also for a period of one year no interest has been paid, unless same are well secured, shall be included.

Undivided profits to protect surplus.

Surplus as stock dividend.

Limitation.

Stock dividend when surplus equals capital.

Proviso: Limit to increase of capital stock.

SEC. 59. *Surplus, shall not be used for.* The surplus of any bank doing business under this act shall not be used for the purpose of paying expenses or losses until the credit to undivided profits has been exhausted. But any portion of such surplus may be converted into capital stock and distributed as a stock dividend, provided that such surplus shall not thereby be reduced below fifty per cent of the paid-in capital of such bank, having a paid-in capital of fifteen thousand dollars or more. When the surplus of any bank having a capital stock of less than fifteen thousand dollars shall reach an amount equal to one hundred per cent of its paid-in capital, the board of directors of such bank shall declare a dividend of fifty per cent of said surplus and distribute the same as a stock dividend: *Provided*, that where the distribution of

such a stock dividend would increase the capital stock of any bank to an amount greater than fifteen thousand dollars, the board of directors of such bank may, in its discretion, declare a stock dividend of only so much of said surplus as will be necessary to increase the stock of the said bank to fifteen thousand dollars.

SEC. 60. *Overdrafts, payment by officer, etc.* Any officer (other than a director), or employee of a bank, who shall permit any customer or other person to overdraw his account, or who shall pay any check or draft, the paying of which shall overdraw any account, unless the same shall be authorized by the board of directors or by a committee of such board authorized to act, shall be personally and individually liable to such bank for the amount of such overdrafts.

Officer or employee allowing overdrafts personally liable.

SEC. 61. *Officers and employees shall give bond.* The active officers and employees of any bank, before entering upon their duties, shall give bond to the bank in a bonding company authorized to do business in North Carolina in the amount to be required by the directors, and to the satisfaction of the Corporation Commission. Such bonds shall be conditioned that such officer or employee shall faithfully discharge the duties imposed upon him by the directors, by-laws, or by the law of the land, and that such bonding company shall hold harmless the bank in which the officer or employee is employed, against any loss to said bank caused by said officer's or employee's unfaithfulness or negligence. The Corporation Commission, or directors of such bank, may require an increase of the amount of such bond whenever they may deem it necessary. If injured by the breach of any bond given hereunder, the bank so injured may put the same in suit and recover such damages as it may have sustained.

Officers and employees to give bonds.

Conditions of bonds.

Increase of bonds.

Suits on bonds.

SEC. 62. *Officers and employees may borrow, when.* No officer who is actively engaged in the management of any bank, or any employee, shall borrow any amount whatever from said bank by whom employed, except upon good collateral, or other ample security or endorsement; and no such loan shall be made until after it has been approved by a majority of the directors or a committee of the board of directors authorized to act.

Loans to officers and employees.

CORPORATION COMMISSION

SEC. 63. *Corporation Commission shall have supervision over, etc.* Every bank, corporation, partnership, firm, company, or individual, now or hereafter transacting the business of banking, or doing a banking business in connection with any other business, under the laws of and within this State, shall be subject to the provisions of this act, and shall be under the supervision of the Corporation Commission. The Corporation Commission shall exercise control of and supervision over the banks doing business under this act, and it shall be its duty to execute and enforce

Corporations, firms and individuals governed by act under supervision of Corporation Commission.

Control and supervision of Corporation Commission.

Execution and enforcement of laws.

Chief and other
State bank ex-
aminers.

Rules, regulations,
and instructions.

Conduct of busi-
ness of banks.

Banks to make
reports.

Forms.

Verification.

Specifications of
reports.

Transmission to
Corporation Com-
mission.

Reports of other
banking business.

Specification of
reports.

Publication.

Action of Corpora-
tion Commission
when liabilities
equal capital.

through the Chief State Bank Examiner, the State Bank Examiners, and such other agents as are now or may hereafter be created or appointed, all laws which are now or may hereafter be enacted relating to banks as defined in this act. For the more complete and thorough enforcement of the provisions of this act, the Corporation Commission is hereby empowered to promulgate such rules, regulations, and instructions, not inconsistent with the provisions of this act, as may in its opinion be necessary to carry out the provisions of the laws relating to banks and banking as herein defined, and as may be further necessary to insure such safe and conservative management of the banks under its supervision as will provide adequate protection for the interests of the depositors, creditors, stockholders, and public in their relations with such banks. All banks doing business under the provisions of this act shall conduct their business in a manner consistent with all laws relating to banks and banking, and all rules, regulations, and instructions that may be promulgated or issued by the Corporation Commission.

SEC. 64. *Reports of condition.* Every bank shall make to the Corporation Commission not less than four reports during each year, according to the form which may be prescribed by said commission; which report shall be verified by the oath or affirmation of the president, vice president, cashier, secretary, or treasurer of said bank, and in addition thereto, two of the directors, in the case of incorporated banks, and in other cases by the oath or affirmation of the partners, members of the firm, or individual owner. Each such report shall exhibit in detail and under appropriate heads the resources, assets, and liabilities of such bank at the close of business on any past day by the Corporation Commission specified, and shall be transmitted to the Corporation Commission within ten days after the receipt of a request or requisition therefor from the commission; and in a form prescribed by the Corporation Commission; a summary of such report shall be published in a newspaper published in the place where the bank is located, or if there is no newspaper in the place, then in the nearest one published thereto in the county in which such bank is established. Proof of such publication shall be furnished the Corporation Commission in such form as may be prescribed by it.

SEC. 65. *Reports of condition of trust and surety companies.* Every person, firm, corporation, or partnership doing a banking business, or a banking business in connection with any other business, shall make to the Corporation Commission not less than four reports during each year, showing the entire amount of trust, surety, fiduciary, and guaranty business as a part of the liabilities of said banking institution, which reports shall be published as are the reports of other banking institutions. If any person, firm, corporation, or copartnership shall show by said reports, or by the

examination of any State bank examiner, that such liabilities are equal to the amount of the capital stock of such bank, the Corporation Commission shall have authority, and is hereby empowered to make such rules and regulations for the reduction of said liabilities as it may deem necessary for the protection of the creditors and depositors of such banking institution.

SEC. 66. *Special reports.* The Corporation Commission may call for special reports whenever in its judgment it is necessary to inform it of the condition of any bank, or to obtain a full and complete knowledge of its affairs. Said reports shall be in and according to the form prescribed by the Corporation Commission, and shall be verified in the manner provided in section sixty-four of this act, and shall be published as therein provided, if required by the commission so to be.

SEC. 67. *Failure to make report, penalty for.* Every bank failing to make and transmit any report which the Corporation Commission is authorized to require by this act, and in and according to the form prescribed by said commission, within ten days after the receipt of a request or requisition therefor, or failing to publish the reports as required, shall forthwith be notified by the Corporation Commission, and if such failure continue for five days after the receipt of such notice, such delinquent bank shall be subject to a penalty of two hundred dollars. The penalty herein provided for shall be recovered in a civil action in any court of competent jurisdiction, and it shall be the duty of the Attorney-General to prosecute all such actions.

SEC. 68. *Annual report of stockholders.* Every bank doing business under this act shall at all times keep a correct record of the names of all its stockholders, and once in each year, or whenever called upon, file in the office of the Corporation Commission a correct list of all its stockholders, the resident address of each, and the number of shares held by each.

SEC. 69. *Official communications of Corporation Commission.* Each official communication directed by the Corporation Commission, or any State bank examiner, to any bank, or to any officer thereof, relating to an examination or investigation conducted or made by the banking department of the Corporation Commission, or containing suggestions or recommendations as to the conduct of the bank shall, if required by the authority submitting same, be submitted by the officer or director receiving it, to the executive committee or board of directors of such bank and duly noted in the minutes of such meeting. The receipt and submission of such notice to the executive committee or board of directors shall be certified to the Corporation Commission within such time as it may require, by three members of such committee or board.

SEC. 70. *Books, records, etc., Corporation Commission may prescribe.* Whenever in its judgment it may appear to be advisable,

Special reports.

Form of reports.

Verification.

Publication.

Banks failing to report, notified by Corporation Commission.

Penalty for continued failure.

Penalty recovered in civil action.

Attorney-General to prosecute.

List of stockholders to be kept.

Lists filed with Corporation Commission.

Communications to bank officers submitted to executive committee or directors.

Receipt and submission of notice certified to Corporation Commission.

Uniformity in books, records, and accounts.

the Corporation Commission may issue such rules, instructions, and regulations prescribing the manner of keeping books, accounts, and records of banks as will tend to produce uniformity in the books, accounts, and records of banks of the same class.

Limitation on business when reserve is impaired.

SEC. 71. *Reserve, when below legal requirement.* When the reserve of any bank falls below the amount required by law, it shall not make new loans or discounts, otherwise than by discounting or purchasing bills of exchange, payable at sight or on demand, nor make dividends of its profits until the reserve required by law is restored. The Corporation Commission shall require any bank whose reserve falls below the amount herein required immediately to make good such reserve. In case the bank fails for thirty days thereafter to make good its reserve, the Corporation Commission may forthwith take possession of the property and business of such bank until its affairs be adjusted or finally liquidated as provided for in this act.

Action by Corporation Commission.

Action if reserve not restored.

BANK EXAMINERS

Appointment of bank examiners and assistants.

SEC. 72. *Bank examiners, appointed by Corporation Commission.* The Corporation Commission, for the purpose of carrying out the provisions of this act, shall appoint from time to time a Chief State Bank Examiner, such State bank examiners, assistant State bank examiners, clerks, and stenographers as may be necessary to make a thorough examination of and into the affairs of every bank doing business under this act, as often as the commission may deem necessary, and at least once each year. The Corporation Commission may at any time remove any person appointed by it under this act.

Removal.

Duty of examiners.

SEC. 73. *Bank examiners, duties, and powers.* It shall be the duty of the examiners to verify all reports made to the Corporation Commission by the officers and directors, members, or individuals conducting any banking institution, as required by this act or by the Corporation Commission. The officers of every bank shall submit and surrender its books, assets, papers, and concerns to the examiners appointed under this act, who shall retain the custody and possession of such books, assets, papers, and concerns for such length of time as may be required for the purpose of making an examination as required by this act. If any officer shall refuse to surrender the books, assets, papers, and concerns as herein provided, or shall refuse to be examined under oath touching the affairs of such bank, the said examiner may forthwith take possession of the property and business of the bank and liquidate its affairs in accordance with the provisions of this act.

Submission of books, assets, and concerns to examiners.

Examiner to take possession of bank.

Liquidation.

Corporation Commission may require removal of officer, director, or employee.

SEC. 74. *Officers and employees, removal of.* The Corporation Commission shall have the right, and is hereby empowered, to require the immediate removal from office of any officer, director, or employee of any bank doing business under this act, who shall

be found to be dishonest, incompetent, or reckless in the management of the affairs of the bank, or who persistently violates the laws of this State or the lawful orders, instructions, and regulations issued by the Corporation Commission.

SEC. 75. *Examiners may administer oath.* For the purpose of making examinations as required by this act, any duly appointed examiner may administer oaths to examine any officer, director, agent, employee, customer, depositor, shareholder of such bank, or any other person or persons, touching its affairs and business. Any examiner may summons in writing any officer, director, agent, employee, customer, depositor, shareholder, or any person or persons resident of this State to appear before him and testify in relation thereto.

Examiners may administer oaths.

Examiners may summon witnesses.

SEC. 76. *Examiners may make arrest.* When it shall appear to any examiner, by examination or otherwise, that any officer, agent, employee, director, stockholder, or owner of any bank has been guilty of a violation of the criminal laws of this State relating to banks, it shall be his duty, and he is hereby empowered to hold and detain such person or persons until a warrant can be procured for his arrest; and for such purposes such examiner shall have and possess all the powers of peace officers of such county, and may make arrest without warrant for past offenses. Upon report of his action to the Corporation Commission, it may direct the release of the person or persons so held, or, if in its judgment such person or persons should be prosecuted, the commission shall cause the solicitor of the judicial district in which such detention is had to be promptly notified, and the action against such person or persons shall be continued a reasonable time to enable the solicitor to be present at the trial.

Power of examiners to make arrests.

Action of Corporation Commission on report of examiner.
Notice to solicitor.

Continuance.

SEC. 77. *Annual examination.* One examination each year shall be designated the annual examination, and for such examination, or any special examination, the bank shall pay into the office of the Corporation Commission an examination fee not in excess of the following: Banks having total resources of not more than one hundred thousand dollars (\$100,000), twenty dollars (\$20); those having total resources of more than one hundred thousand dollars (\$100,000) and not over two hundred thousand dollars (\$200,000), twenty-eight dollars (\$28); those having total resources of more than two hundred thousand dollars (\$200,000) and not over three hundred thousand dollars (\$300,000), thirty-two dollars (\$32); those having total resources of more than three hundred thousand dollars (\$300,000) and not over four hundred thousand dollars (\$400,000), thirty-six dollars (\$36); those having total resources of more than four hundred thousand dollars (\$400,000) and not more than five hundred thousand dollars (\$500,000), forty dollars (\$40); those having total resources of more than five hundred thousand dollars (\$500,000) and not more

Annual examination.

Examination fees.

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| Special examinations. | than seven hundred and fifty thousand dollars (\$750,000), forty-eight dollars (\$48); those having total resources of more than seven hundred and fifty thousand dollars (\$750,000) and not more than one million dollars (\$1,000,000), sixty dollars (\$60), plus three dollars (\$3) for each one hundred thousand dollars (\$100,000) and fraction thereof until its resources reach five million dollars (\$5,000,000), and then two dollars (\$2) for each additional one hundred thousand dollars (\$100,000) and fraction thereof. |
| Expenses paid by banks. | All examinations made, other than those designated annual examinations, shall be deemed to be special examinations. In addition to the examination fees required to be paid, the banks under examination shall pay the expenses incurred by the examiners, which expenses may be prorated among the several banks of the State upon such a basis as may in the opinion of the Corporation Commission appear to be equitable and fair. For services performed for any bank other than examinations, the Corporation Commission may make such charge as in its opinion is fair and just. The Corporation Commission shall fix the compensation to be paid to the Chief State Bank Examiner, State bank examiners, assistant State bank examiners, clerks, and stenographers employed in the banking department of the commission. The total compensation of said examiners, clerks, and stenographers shall not exceed in any one year the total fees and expenses collected under the provisions of this act. |
| May prorate expenses. | |
| Fees for other services. | |
| Compensation of examiners and clerks. | |
| Total compensation. | |
| Examiners shall make report. | SEC. 78. <i>Examiners shall make report.</i> Examiners shall make a full and detailed report in writing to the Corporation Commission of the condition of each bank within ten days after each and every examination made by them. |

PENALTIES

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| Examiner making false report. | SEC. 79. <i>Examiner making false report.</i> If any bank examiner shall knowingly and willfully make any false or fraudulent report of the condition of any bank, which shall have been examined by him, with the intent to aid or abet the officers, owners, or agents of such bank in continuing to operate an insolvent bank, or if any such examiner shall keep or accept any bribe or gratuity given for the purpose of inducing him not to file any report of examination of any bank made by him, or shall neglect to make an examination of any bank by reason of having received or accepted any bribe or gratuity, he shall be guilty of a felony, and on conviction thereof shall be imprisoned in the State's Prison for not less than four months nor more than ten years. |
| Or accepting bribe or gratuity. | |
| Or neglecting to make examination for bribe. | |
| Felony. | |
| Disclosing confidential information misdemeanor. | SEC. 80. <i>Examiners disclosing confidential information.</i> If any bank examiner or other employee of the banking department of the Corporation Commission fails to keep secret the facts and information obtained in the course of an examination of a bank, except when the public duty of such examiner or employee requires |

him to report upon or take official action regarding the affairs of such bank, he shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not more than five hundred dollars or imprisoned not more than twelve months, or both, in the discretion of the court. Nothing in this section shall prevent the proper exchange of information with the representatives of the banking departments of other states, with the Federal Reserve Bank or National bank examiners, or other authorities, with the creditors of such bank or others with whom a proper exchange of information is wise or necessary, or with the clearing-house officials and examiners.

Punishment.

Proper exchange of information.

SEC. S1. *Bank, unauthorized use of the word.* No corporation shall hereafter be chartered under the laws of this State with the words "bank," "banking," "banker," or "trust" as a part of its name except corporations reporting to the Corporation Commission and under its supervision, or under the supervision of the Insurance Commissioner; nor shall any corporate name be so amended as to include the words "bank," "banking," "banker," or "trust," unless the corporation be under such supervision. No person, association, firm, or corporation domiciled within the State of North Carolina, except corporations, persons, associations, or firms reporting to and under the supervision of the Corporation Commission, or under the supervision of the Insurance Commissioner, shall therein advertise or put forth any sign as bank, banking, banker, or trust company, or use the word bank, banking, banker, or trust as a part of its name and title: *Provided*, that this act shall not be held to prevent any individual as such from acting in any trust capacity as heretofore. Any violation of the provisions of this section shall be a misdemeanor, and upon conviction thereof the offender shall be fined in a sum not exceeding five hundred dollars for each offense.

Corporations not under supervision forbidden to use certain titles.

Advertisements and signs as banks, bankers, or trust companies unauthorized.

Proviso: Individuals acting in trust capacity.

Misdemeanor.

Punishment.

SEC. S2. *False reports, willfully and maliciously making.* Any person who shall willfully and maliciously make, circulate, or transmit to another or others any statement, rumor, or suggestion, written, printed, or by word of mouth, which is directly or by inference derogatory to the financial condition, or affects the solvency or financial standing of any bank, or who shall counsel, aid, procure, or induce another to state, transmit, or circulate any such statement or rumor shall be guilty of a misdemeanor, and upon conviction thereof shall be fined or imprisoned, or both, in the discretion of the court.

Wilful making and circulating false reports forbidden.

Misdemeanor.

Punishment.

SEC. S3. *Misapplication, embezzlement of funds, etc.* Whoever being an officer, employee, agent, or director of a bank, embezzles, abstracts, or willfully misapplies any of the money, funds, credit, or property of such bank, whether owned by it or held in trust, or willfully and fraudulently issues or puts forth a certificate of deposit, draws an order or bill of exchange, makes an acceptance,

Embezzlement or misapplication of money, credit, or property by officer of bank.

Fraudulent issue or sale of bank paper.

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| False statement or certificate. | or decree, or makes a false statement or certificate as to a trust deposit or contract, for or under which such bank is acting as trustee, or makes a false entry in, or conceals the true and correct entry in a book, report, or statement of such bank, or who shall loan the funds or credit of any bank to any company or corporation known to be insolvent, or which has ceased to exist, or to any person upon the collateral security of any stocks or bonds of such company or corporation which is known to be insolvent, or which has ceased to exist, or which never had any existence, or fictitiously borrows or solicits, obtains or receives money for a bank not in good faith, intended to become the property of such bank, with intent to defraud or injure the bank or another person or corporation, or to deceive an officer of the bank or an agent appointed to examine the affairs of such bank, or publishes a false report relating to the financial condition of the bank, with the intent to conceal its true financial condition, or to defraud or injure it or another person or corporation, shall be guilty of a felony, and upon conviction thereof shall be fined not more than ten thousand dollars, or imprisoned in the State's Prison not more than thirty years, or both. |
| False entries. | |
| Fraudulent loans. | |
| Fictitious loans. | |
| False reports. | |
| Felony. | |
| Punishment. | |
| False certification of check. | SEC. 84. <i>False certification of a check.</i> Whoever, being an officer, employee, agent, or director of a bank, certifies a check drawn on such bank, and willfully fails to forthwith charge the amount thereof against the account of the drawer thereof, or willfully certifies a check drawn on such bank unless the drawer of such check has on deposit with the bank an amount of money subject to the payment of such check and equivalent to the amount therein specified, shall be guilty of a felony, and upon conviction shall be fined not more than five thousand dollars, or imprisoned in the State's Prison for not more than five years, or both. |
| Felony. | |
| Punishment. | |
| Receiving deposits in insolvent bank. | SEC. 85. <i>Insolvent banks, receiving deposits in.</i> Any person, being an officer or employee of a bank, who receives, or being an officer thereof, permits an employee to receive money, checks, drafts, or other property as a deposit therein when he has knowledge that such bank is insolvent, shall be guilty of a felony, and upon conviction thereof shall be fined not more than five thousand dollars or imprisoned in the State's Prison not more than five years, or both. |
| Felony. | |
| Punishment. | |
| False advertising of capital stock forbidden. | SEC. 86. <i>Capital stock, advertising larger amount than that paid in.</i> It shall be unlawful for any bank to advertise in a newspaper, letterhead, or any other way, a larger capital stock than has been actually paid in in cash. Any bank violating this section shall be subject to a penalty of five hundred dollars for each and every offense. The penalty herein provided for shall be recovered by the State in a civil action in any court of competent jurisdiction, and it shall be the duty of the Attorney-General to prosecute all such actions. |
| Penalty. | |
| Penalty recovered in civil action. | |
| Attorney-General to prosecute. | |

SEC. 87. *General corporation law to apply.* All provisions of the law relating to private corporations, and particularly those enumerated in the chapter entitled "Corporations," not inconsistent with this act or with the business of banking, shall be applicable to banks. General corporation law applicable.

SEC. 88. All laws and parts of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 89. This act shall be in force from and after its ratification.

Ratified this 18th day of February, A.D. 1921.

CHAPTER 5

AN ACT DEFINING THE CRIME OF BURGLARY WITH EXPLOSIVES, AND PROVIDING THE PUNISHMENT THEREFOR.

The General Assembly of North Carolina do enact:

SECTION 1. Any person who, with intent to commit crime, breaks and enters, either by day or by night, any building, whether inhabited or not, and opens or attempts to open any vault, safe, or other secure place by use of nitro-glycerine, dynamite, gunpowder, or any other explosive, or acetylene torch, shall be deemed guilty of burglary with explosives. Definition of crime.

SEC. 2. Any person convicted under this act shall be punished as for burglary in the second degree, as provided in section forty-two hundred and thirty-three of the Consolidated Statutes. Burglary in second degree.
Punishment.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this 16th day of February, A.D. 1921.

CHAPTER 6

AN ACT TO AMEND CHAPTER 168, SECTION 12, PUBLIC LAWS 1919, SO AS TO PROVIDE FOR THE PAYMENT OF PROPER FEES FOR SERVICES RENDERED BY REGISTERS OF DEEDS THEREUNDER.

The General Assembly of North Carolina do enact:

SECTION 1. It shall not be the duty of the register of deeds of the respective counties to furnish without charge from his records a certificate as to any liens and mortgages upon the request of the warehouse superintendent or manager under him, but it shall be the duty of such register of deeds to furnish such certificates Certificates of liens and mortgages furnished on payment of fees.

upon request, and upon payment of the proper fees therefor as now provided by law for such services.

Repealing clause.

SEC. 2. That all laws and clauses of laws in conflict with this act to the extent of such conflict are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 16th day of February, A.D. 1921.

CHAPTER 7

AN ACT TO AMEND CHAPTER 94 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, ENTITLED "DRAINAGE."

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand three hundred and twelve of the Consolidated Statutes of North Carolina be and the same is hereby amended so as to read as follows: "The clerk of the Superior Court of any county in the State of North Carolina shall have jurisdiction, power and authority to establish levee or drainage districts either wholly or partly located in his county, and which shall constitute a political subdivision of the State, and to locate and establish levees, drains or canals, and cause to be constructed, straightened, widened, or deepened, any ditch, drain or watercourse, and to build levees or embankments and erect tidal gates and pumping plants for the purpose of draining and reclaiming wet, swamp or overflowed land; and it is hereby declared that the drainage of swamp lands and the drainage of surface water from agricultural lands and the reclamation of tidal marshes shall be considered a public use and benefit and conducive to the public health, convenience, utility and welfare, and that the districts heretofore and hereafter created under the law shall be and constitute political subdivisions of the State, with authority as provided by law to levy taxes and assessments for the construction and maintenance of said public works."

SEC. 2. That section five thousand three hundred and sixty thereof be amended by adding at the end of said section the following words: "That the State having authorized the creation of drainage districts and having delegated thereto the power to levy a valid tax in furtherance of the public purposes thereof, it is hereby declared that drainage districts heretofore or hereafter organized under existing law or any subsequent amendments thereto are created for a public use and are political subdivisions of the State."

SEC. 3. That this act shall be in force from and after its ratification.

Ratified, this 3rd day of March, A. D. 1921.

Establishment of levee or drainage districts.

Political subdivisions.

Location and establishment of levees, drains, or canals.

Ditches, drains, and water-courses.

Tidal gates and pumping plants.

Drainage and reclamation of lands declared public use and benefit.

Districts declared political subdivisions.

Declaration as to public use and status as political subdivisions.

CHAPTER 8

AN ACT TO AMEND AND RE-ENACT THE MUNICIPAL FINANCE ACT, BEING SECTIONS 2918 TO 2969, CONSOLIDATED STATUTES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That sections two thousand nine hundred and eighteen to two thousand nine hundred and sixty-nine, inclusive, of the Consolidated Statutes of North Carolina be and are hereby amended and reenacted to read as follows:

SUBCHAPTER III. MUNICIPAL FINANCE ACT.

Municipal
Finance Act.
General provisions.

ARTICLE 23. GENERAL PROVISIONS

2918. *Short title.* This act may be cited as "The Municipal Finance Act." Short title.

2919. *Meaning of terms.* In this act, unless the context otherwise requires, the expression— Definitions.

"Bond ordinance" means an ordinance authorizing the issuance of bonds of a municipality; Bond ordinances.

"Clerk" means the person occupying the position of clerk or secretary of a municipality; Clerk.

"Financial officer" means the chief financial officer of a municipality; Finance officer.

"Funding bonds" means bonds issued to pay or extend the time of payment of debts incurred before February fifteenth, one thousand nine hundred and twenty-one, not evidenced by bonds. Funding bonds.

"Governing body" means the board or body in which the general legislative powers of a municipality are vested; Governing body.

"Local improvement" means any improvement or property the cost of which has been or is to be specially assessed in whole or in part; Local improvement.

"Municipality" means and includes any city, town, or incorporated village in this State now or hereafter incorporated; Municipality.

"Necessary expenses" means the necessary expenses referred to in section seven of article seven of the Constitution of North Carolina. Necessary expenses.

"Publication" includes posting in cases where posting is authorized by this act as substitute for publication in a newspaper; Publication.

"Refunding bonds" means bonds issued to pay or extend the time of payment of debts incurred before March seventh, one thousand nine hundred and seventeen, evidenced by bonds; Refunding bonds.

"Special assessments" means special assessments for local improvements, levied on abutting property or other property specially benefited, or on street railroad companies or other companies or individuals having tracks in streets or highways, and "specially assessed" has a corresponding meaning. Special assessments.

Publication or ordinances and notices.

2920. *Publication of ordinance and notices.* An ordinance or notice required by this act to be published by a municipality shall be published in a newspaper published in the municipality, or, if no newspaper is published therein, a newspaper published in the county and circulating in the municipality, or, if there is no such newspaper, the ordinance or notice shall be posted at the door of the building in which the governing body usually holds its meetings and at three other public places in the municipality.

Application and construction.

2921. *Application and construction of act.* This act shall apply to all municipalities. Every provision of this act shall be construed as being qualified by constitutional provisions whenever such construction shall be necessary in order to sustain the constitutionality of any portion of this act. If any portion of this act shall be declared unconstitutional the remainder shall stand, and the portion declared unconstitutional shall be excised.

Declaration of portion unconstitutional.

ARTICLE 24. BUDGET AND APPROPRIATIONS

Fiscal year.

2922. *The fiscal year.* The fiscal year of every municipality shall begin either on the first day of June or on the first day of September, as the governing body of the municipality may determine.

Date for preparation of budget.

2923. *Budget prepared.* Not earlier than one month before nor later than one month after the beginning of each fiscal year of a municipality, the governing body shall cause to be prepared a plan for financing the municipality during said fiscal year, which plan shall be known as the budget and shall be based upon detailed estimates furnished by the several departments and other divisions of the municipal government.

Budget to contain estimates.

2924. *What budget shall contain.* The budget shall present the following information:

For current expenses and permanent improvements.

1. An itemized estimate of the appropriations necessary to be made for the current expenses and for permanent improvements for each department and division of the municipal government for the fiscal year (exclusive of expense to be paid for by means of bonds issued under article twenty-six of this chapter), for the payment of the principal and interest of debts, and for deficits of the previous fiscal year, with comparative statements in parallel columns of expenditures for corresponding items so far as possible for the two preceding fiscal years. This estimate may include a contingent fund not designated for any particular purpose not exceeding five percentum of the total estimated amount of other appropriations.

For payment of debts and deficits.

Comparative statements.

Contingent fund.

Taxes required. Estimated revenue. Balances and surplus from former years.

2. An itemized estimate of the taxes required and of the estimated revenues of the municipality from all other sources for the fiscal year, the unencumbered balances of the appropriations, and of the surplus revenues of the previous fiscal year, with compara-

tive statements in parallel columns of the taxes and other revenues for the two preceding fiscal years.

3. A statement of the financial condition of the municipality; and such other information as the governing body may deem advisable to state.

2925. *Copy of budget filed for inspection.* A copy of the budget shall be filed in the office of the clerk of the municipality for public inspection not later than ten days before its adoption by the governing body, and a public hearing shall be given thereon by the governing body before the adoption of the budget, notice of which hearing shall be published.

2926. *Change of fiscal year.* The fiscal year may be changed by resolution of the governing body, which resolution shall declare that the fiscal year shall thereafter begin on the first day of September or June, as the case may be. A budget and appropriation ordinance shall be adopted for a period commencing at the expiration of the current fiscal year in which such resolution is passed, and ending at the end of the next succeeding new fiscal year. Such a budget shall be adopted within the month preceding or the month following the beginning of such period.

2927. *Annual appropriation ordinance.* Not later than one month after the beginning of the fiscal year the governing body shall pass the annual appropriation ordinance for the fiscal year, which shall be based on the budget. The total amount of appropriations shall not exceed the total of the estimated revenue, unencumbered balances and surplus receipts.

2928. *Appropriations made before annual ordinance.* In the interval between the beginning of a fiscal year and the adoption of the annual appropriation ordinance the governing body may make appropriations for the purpose of paying fixed salaries, the principal and interest of bonded debts and other loans, the stated compensation of officers and employees and indebtedness for work performed or materials furnished under contracts made before the beginning of the fiscal year, or for the ordinary expenses of the municipality, which appropriations shall be chargeable to the appropriations in the annual appropriation ordinance for that year.

2929. *Amendment of appropriations.* At any time after the passage of the annual appropriation ordinance, the governing body may amend such ordinance so as to authorize the transfer of balances appropriated for one purpose to another purpose, or to appropriate available revenues not included in the annual budget.

The amendatory ordinance, unless it be for the appropriation of available revenues not included in the annual budget, shall be published one or more times at least one week before its final passage, with notice of the time when, and place where it will be finally passed: *Provided, however,* that such ordinance may be passed during the last three months of a fiscal year without any previous publication or notice.

Comparative statements.

Financial condition.
Other information.

Copy filed for inspection.

Public hearing.
Notice of hearing.

Change of fiscal year.

Period of budget.

Time for adoption of budget.

Time of passing ordinances for appropriations.

Appropriations based on budget.
Limit of appropriations.

Temporary appropriations.

Authorized changes in appropriations.

Publication of proposed amendments.

Proviso:
Last quarter of fiscal year.

Balances subject to future appropriation.

Specific appropriations.

Included in budget.

Power to borrow money in anticipation of revenue.

Payment of loans.

Payment provided for in budget.

Power to borrow money for payment of judgments and maturing bonds.

Time for payment of loans.

Judgments payable in installments..

Power to borrow money in anticipation of bond sales.

Time for payment of loans.

Retirement of loans.

2930. *Balances revert for future appropriations.* At the close of each fiscal year the unencumbered balance of each appropriation shall revert to the respective fund from which it was appropriated, and shall be subject to future appropriation.

2931. *Funds specially applied not affected.* Nothing herein shall be construed to permit revenues which by statute are appropriated to a particular purpose to be appropriated to any other purpose, but such revenue shall nevertheless be included in the budget.

ARTICLE 25. TEMPORARY LOANS

2932. *Money borrowed to meet appropriations.* A municipality may borrow money for the purpose of meeting appropriations made for the current fiscal year, in anticipation of the collection of the taxes and revenues of such fiscal year, and within the amount of such appropriations. Such loans shall be paid not later than the tenth day of October in the next succeeding fiscal year. Provision shall be made in the annual budget and annual appropriation ordinance of each fiscal year for the payment of all unpaid loans predicated upon the taxes and revenues of the previous fiscal year.

2933. *Money borrowed to pay judgments or interest.* For the purpose of paying a judgment recovered against a municipality, or paying the principal or interest of bonds due or to become due within two months and not otherwise provided adequately for, a municipality may borrow money in anticipation of the receipt of either the revenues of the fiscal year in which the money is borrowed of the revenues of the next succeeding fiscal year. Such loans shall be paid not later than the end of such next succeeding fiscal year. In the event, however, that a judgment or judgments against a municipality amount to more than one cent per hundred dollars of the assessed valuation of taxable property of the municipality for the year in which taxes were last levied before the recovery of the judgment, a loan to pay the judgment may be made payable in not more than five substantially equal annual installments, beginning within one year after the loan is made.

2934. *Money borrowed in anticipation of bond sales.* At any time after a bond ordinance has taken effect as provided in article twenty-six herein, a municipality may borrow money for the purposes for which the bonds are to be issued, in anticipation of the receipt of the proceeds of the sale of the bonds, and within the maximum authorized amount of the bond issue. Such loans shall be paid not later than three years after the time of taking effect of the ordinance authorizing the bonds upon which they are predicated. The governing body may, in its discretion, retire any such loans by means of current revenues, special assessments, or other

funds, in lieu of retiring them by means of bonds; *Provided, however*, that the governing body, before the actual retirement of any such loan by any means other than the issuance of bonds under the bond ordinance upon which such loan is predicated, shall amend or repeal such ordinance so as to reduce the authorized amount of the bond issue by the amount of the loan to be so retired. Such an amendatory or repealing ordinance shall take effect upon its passage and need not be published.

Proviso:
Reduction of
bond issue.

2935. *Notes issued for temporary loans.* Negotiable notes shall be issued for all moneys borrowed under the last two sections. Such notes may be renewed from time to time and money may be borrowed upon notes from time to time for the payment of any indebtedness evidenced thereby, but all such notes shall mature within the time limited by said sections for the payment of the original loan. No money shall be borrowed under said sections at a rate of interest exceeding the maximum rate permitted by law. The said notes may be disposed of by public or private negotiations. The issuance of such notes shall be authorized by resolution of the governing body, which shall fix the actual or maximum face amount of the notes and the actual or maximum rate of interest to be paid upon the amount borrowed. The governing body may delegate to any officer the power to fix said face amount, and rate of interest within the limitations prescribed by said resolution, and the power to dispose of said notes. All such notes shall be executed in the manner provided in section two thousand nine hundred and fifty-four of this subchapter in relation to bonds. They shall be submitted to and approved by the attorney for the municipality before they are issued, and his written approval indorsed on the notes.

Notes for temporary loans.

Renewal of notes.

Maturity of notes.

Interest.

Negotiation of loans.

Authority for issuance.

Delegation of powers.

Execution of notes.

Submitted to attorney.

Written approval.

ARTICLE 26. PERMANENT FINANCING

2936. *Not applied to temporary loans.* The provisions of this article shall not apply to temporary loans made under article twenty-five, unless otherwise provided in said article.

Permanent financing.

Temporary loans not affected.

2937. *For what purposes bonds may be issued.* A municipality may issue its negotiable bonds for any one or more of the following purposes:

For what purpose bonds may be issued.

1. For any purposes or purpose for which it may raise or appropriate money, except for current expenses.

For purposes other than current expenses.

2. To fund or refund a debt of the municipality incurred before February fifteenth, one thousand nine hundred and twenty-one, if such debt be payable at the time of the passage of the ordinance authorizing bonds to fund or refund such debt or mature within one year thereafter, or if such debt although payable more than one year thereafter is to be canceled prior to its maturity and simultaneously with the issuance of the bonds to fund or refund such

Funding or refunding debt heretofore incurred.

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| Proviso: Serial bonds. | debt; <i>Provided, however</i> , that bonds shall not be issued to refund serial bonds which mature in installments as provided in section two thousand nine hundred and fifty-two. |
| | 2938. <i>Ordinance for bond issue:</i> |
| Issue to be authorized by ordinance. | 1. <i>Ordinance required.</i> All bonds of a municipality shall be authorized by an ordinance passed by the governing body. |
| Ordinance must show. | 2. <i>What ordinance must show.</i> The ordinance shall state: |
| Purpose. | a. In brief and general terms the purpose for which the bonds are to be issued; |
| Maximum amount. | b. The maximum aggregate principal amount of the bonds; |
| Special tax. | c. That a tax sufficient to pay the principal and interest of the bonds shall be annually levied and collected; |
| Statement of debt filed for inspection. | d. That a statement of the debt of the municipality has been filed with the clerk and is open to public inspection. |
| Bond for local improvements in counties with special assess- ments not subject to election. | e. One of the following provisions: (1) If the bonds are funding or refunding bonds or for local improvements of which at least one-fourth of the cost, exclusive of the cost of paying at street intersections, has been or is to be specially assessed, that the ordinance shall take effect upon its passage and shall not be submitted to the voters; or |
| Bonds submitted to vote. | (2) If the bonds are for a purpose other than the payment of necessary expenses, or if the governing body, although not required to obtain the assent of the voters before issuing the bonds, deems it advisable to obtain such assent, that the ordinance shall take effect when approved by the voters of the municipality at an election as provided in this act; or, |
| Bonds in other cases. | (3) In any other cases, that the ordinance shall take effect thirty days after its first publication (or posting), unless in the meantime a petition for its submission to the voters is filed under this act, and that in such event it shall take effect when approved by the voters of the municipality at an election as provided in this act. |
| When ordinance takes effect. | 3. When the ordinance takes effect. A bond ordinance shall take effect at the time and upon the conditions indicated therein. If the ordinance provides that it shall take effect upon its passage no vote of the people shall be necessary for the issuance of the bonds. |
| Specifications not required. | 4. Need not specify location of improvement. In stating the purpose of a bond issue, a bond ordinance need not specify the location of any improvement or property, or the kind of pavement or other material to be used in the construction or reconstruction of streets, highways, sidewalks, curbs, or gutters, or the kind or construction or reconstruction to be adopted for any building, for which the bonds are to be issued. A description in a bond ordinance of a property or improvement, substantially in the language employed in section two thousand nine hundred and forty-two of this subchapter to describe such a property or improvement, shall |
| Descriptions. | |

be a sufficiently definite statement of the purpose for which the bonds authorized by the ordinance are to be issued.

2939. *Ordinance not to include unrelated purposes.* Bonds for two or more unrelated purposes, not of the same general class or character, shall not be authorized by the same ordinance; *Provided, however,* that bonds for two or more improvements or properties mentioned together in any one clause of subsection four of section two thousand nine hundred and forty-two of this subchapter may be treated as being for but one purpose, and may be authorized by the same bond ordinance. After two or more bond ordinances have been passed, the governing body may, in its discretion, direct all of any of the bonds authorized by the ordinances to be actually issued as one consolidated bond issue.

Ordinance for unrelated purposes.

Proviso:
Purposes treated as individually.

Consolidated issues.

2941. *Ordinance and bond issue; when petition required.* In cases where a petition or property owners is required by law for the making of local improvements, a bond ordinance authorizing bonds for such local improvements may be passed before any such petition is made, but no bonds for the local improvements in respect of which such petitions are required shall be issued under the ordinance, nor shall any temporary loan be contracted in anticipation of the issuance of such bonds, unless and until such petitions are made, and then only up to the actual or estimated amount of the cost of the work petitioned for. The determination of the governing body as to the actual or estimated cost of work so petitioned for shall be conclusive in any action involving the validity of bonds or notes or other indebtedness. The bond ordinance may be made to take effect upon its passage, notwithstanding that the necessary petitions for the local improvements have not been filed: *Provided,* that it appears upon the face of the ordinance that one-fourth or some greater proportion of the cost, exclusive of the cost of work at street intersections, has been or is to be assessed.

Ordinances in anticipation of petition.

Bonds not issued loans contracted before petitions filed.

Determination conclusive as to cost of work.

Ordinance taking effect on passage.

Proviso:
One-fourth of cost assessed.

2942. *Determining periods for bonds to run:*

1. *How periods estimated.* Either in the bond ordinance or in a resolution passed after the bond ordinance but before any bonds are issued thereunder, the governing body shall, within the limits prescribed by subsection four of this section, determine and declare—

Considerations governing maturity of bonds.

a. The probable period of usefulness of the improvements or properties for which the bonds are to be issued, or

Period of usefulness of improvements.

b. If the bonds are to be funding or refunding bonds, either the shortest period in which the debt to be funded or refunded can be finally paid without making it unduly burdensome upon the taxpayers of the municipality, or, at the option of the governing body, the probable unexpired period of usefulness of the improvement of property for which the debt was incurred.

Period imposing least burden on taxpayers.

Unexpired period of usefulness.

2. In the case of a consolidated bond issue comprising bonds authorized by different ordinances for different purposes, and in

Average.

the case of a bond issue authorized by but one ordinance for several related purposes in respect of which several different periods are determined as aforesaid, the governing body, shall also determine the average of the different periods so determined, taking into consideration the amount of bonds to be issued on account of each purpose or item in respect of which a period is determined.

Date computed from.

The period required to be determined as aforesaid shall be computed from a date not more than one year after the time of passage of any bond ordinance authorizing the issuance of the bonds. The determination of any such period by the governing body shall be conclusive.

Determination conclusive.

Maturity determined.

3. *Maturity of bonds.* The bonds must mature within the period determined as aforesaid, or, if several different periods are so determined, then within said average period.

Date governing period of usefulness.

4. *Periods of usefulness.* In determining for the purpose of this section, the probable period of the usefulness of an improvement or property, the governing body shall not deem said period to exceed the following periods for the following improvements and properties, respectively, viz:

Sewer systems.

a. Sewer systems (either sanitary or surface drainage) forty years.

Water or water and light systems.

b. Water supply systems, or combined water and electric light systems, or combined water, electric light and power systems, forty years.

Gas Systems.

c. Gas systems, thirty years.

Electric light and power systems.

d. Electric light and power systems, separate or combined, thirty years.

Incinerators.

e. Plants for the incineration or disposal of ashes, or garbage, or refuse (other than sewage) twenty years.

Public parks.

f. Public parks (including or not including a playground, as a part thereof, and any buildings thereon, at the time of acquisition thereof or to be erected thereon, with the proceeds of the bonds issued for such public parks) fifty years.

Playgrounds.

g. Playgrounds, fifty years.

Buildings.

h. Buildings for purposes not stated in this section, if they are—

Of fireproof construction.

(1) Of fireproof construction, that is, a building the walls of which are constructed of brick, stone, iron, or other hard, incombustible materials, and in which there are no wood beams or lintels, and in which the floors, roofs, stair-halls, and public halls are built entirely of brick, stone, iron, or other hard, incombustible materials, and in which no woodwork or other inflammable material is used in any of the partitions, floorings, or ceiling (but the building shall be deemed to be of fireproof construction notwithstanding that elsewhere than in the stair-halls and entrance halls there is wooden flooring on top of the fireproof floor, and that wooden sleepers are used, and that it contains wooden handrails and treads, made of hardwood, not less than two inches thick) forty years.

- (2) Of nonfireproof construction, that is, a building the outer walls of which are constructed of brick, stone, iron, or other hard, incombustible materials, but which in any other respect differs from a fireproof building as defined in this section, thirty years. Nonfireproof construction.
- (3) Of other construction, twenty years. Other construction.
- i. Bridges, and culverts (including retaining walls and approaches) forty years, unless constructed of wood, and in that case, ten years. Bridges and culverts
- j. Lands for purposes not stated in this section, fifty years. Land.
- k. Constructing or reconstructing the surface of roads, streets, or highways, whether including or not including contemporaneous constructing or reconstructing of sidewalks, curbs, gutters or drains, and whether including or not including grading, if such surface—
- (1) Is constructed of sand and gravel, five years; Sand and gravel.
- (2) Is of waterbound macadam or penetration process, ten years; Water-bound macadam.
- (3) Is of bricks, blocks, sheet asphalt, bitulithic, or bituminous concrete, laid on a solid foundation, or is of concrete, twenty years. Bricks, blocks sheet asphalt, bitulithic, bituminous concrete, concrete.
- l. Land for roads, streets, highways, or sidewalks, or grading, or constructing or reconstructing culverts, or retaining walls, or surface, or subsurface drains, fifty years. Land for roads and streets.
- m. Constructing sidewalks, curbs, or gutters, of brick, stone, concrete, or other material of similar lasting character, twenty years. Sidewalks, curbs or gutters.
- n. Installing fire or police alarms, telegraph or telephone service, or other system of communication for municipal use, thirty years. Alarms, telegraph or telephone service.
- o. Fire engines, fire trucks, hose carts, ambulances, patrol wagons, or any vehicles for use in any department of the municipality, or for the use of municipal officials, ten years. Fire apparatus.
- p. Land for cemeteries, or the improvement thereof, thirty years. Land for cemeteries.
- q. Constructing sewer, water, gas, or other service connections, from the service main in the street to the curb or property line, when the work is done by the municipality in connection with any permanent improvement of or in any street, ten years. Service connections.
- r. The elimination of any grade crossing or crossings and improvements, incident thereto, thirty years. Elimination of grade-crossings.
- s. Equipment, apparatus, or furnishings not included in clause t. or other clauses of this subsection, ten years. Equipment not included in other clauses.
- t. Any improvement or property not included in other clauses of this subsection, forty years. Improvements not included in other clauses.
5. *Improvements and properties defined.* The maximum periods fixed herein for the improvements and properties men- Improvements and property defined.

| | |
|---|---|
| Determination of maximum periods. | tioned in clauses numbered from a. to i. both inclusive of subsection 4 of this section shall be applied thereto whether such improvements or properties are to be acquired, constructed, reconstructed, enlarged, or extended, in whole or in part, and whether the same are to include or are not to include buildings, lands, rights in lands, furnishings, equipment, machinery, or apparatus, constituting a part of said improvements or properties at the time of acquisition, construction or reconstruction. If the improvements of properties are to be an enlargement or extension of existing properties or improvements, the probable period of usefulness to be determined as aforesaid may be either that of the existing properties or improvements; or that of the enlargement or extension. |
| Period if improvements be enlargement or extension. | Bonds for any or all improvements or properties included in any one clause of subsection 4 above may for the purposes of this section be deemed by the governing body to be for but one improvement or property. |
| Bonds considered as for one improvement. | 6. <i>Kind of construction determined.</i> If the bonds are for a building referred to in clause h. of subsection 4 above, and the bond ordinance does not state the kind of construction of the building, or if the bonds are for street improvements mentioned in clause k. of subsection 4 above, and the bond ordinance does not state the kind or kinds of pavement or other material to be used, then the kind of construction, or the kind or kinds of pavement or other material, as the case may be, shall be determined by resolution before any of the bonds are issued. |
| Resolution fixing kind of construction or material. | 7. <i>Shortest period of payment.</i> In determining, for the purpose of this section, the shortest period of which a debt to be funded or refunded hereunder can be finally paid without making it unduly burdensome upon the taxpayers of the municipality, the governing body shall not deem said period to be greater than the following periods in the following cases, respectively— |
| Shortest period of payment. | a. Fifteen years, if funding bonds are to be issued. |
| Fifteen years. | b. Thirty years, if refunding bonds are to be issued, and the net debt of the municipality, as stated in the debt statement filed pursuant to section two thousand nine hundred and forty-three, is not more than four per centum of the assessed valuation set forth in said statement. |
| Thirty years. | c. Forty years, if refunding bonds are to be issued, and said net debt is more than four but not more than five per centum of said assessed valuation. |
| Forty years. | d. Fifty years if refunding bonds are to be issue, and said net debt is more than five per centum of said assessed valuation. |
| Fifty years. | 2943. <i>Suorn statement of indebtedness:</i> |
| Details of statement of debt. | 1. What shall be shown. After the introduction and before the final passage of a bond ordinance an officer designated by the governing body for that purpose shall file with the clerk a statement showing the following: |

- a. The gross debt (which shall not include debt incurred or to be incurred in anticipation of the collection of taxes or in anticipation of the sale of bonds other than funding and refunding bonds) which gross debt shall be as follows:
- (1) Outstanding debt incurred before January fifteenth, one thousand nine hundred and twenty-one, not evidenced by bonds. Details of gross debt.
 - (2) Outstanding bonded debts. Outstanding debt not evidenced by bonds.
 - (3) Bonded debt to be incurred under ordinances passes or introduced. Bonded debt.
Bonded debt to be incurred.
- b. The deductions to be made from gross debt in computing net debt, which deductions shall be as follows:
- (1) Amount of unissued funding or refunding bonds included in gross debt. Deductions.
Unissued bonds.
 - (2) Amount of sinking funds or other funds held for the payment of any part of the gross debt other than debt incurred for water, gas, electric light, or power purposes or two or more of said purposes. Sinking funds.
 - (3) The amount of uncollected special assessments theretofore levied on account of local improvements for which any part of the gross debt was or is to be incurred which will be applied when collected to the payment of any part of the gross debt. Uncollected special assessments.
 - (4) The amount, as estimated by the engineer of the municipality or officer designated for that purpose by the governing body or the governing body itself, of special assessments to be levied on account of local improvements for which any part of the gross debt was or is to be incurred and which when collected will be applied to the payment of any part of the gross debt. Special assessments to be levied.
 - (5) The amount of bonded debt included in the gross debt and incurred or to be incurred for water, gas, electric light or power purposes, or two or more of said purposes. Debt incurred for water, gas and electric light and power.
- c. The net debt, being the difference between the gross debt and the deductions. Net debt.
- d. The assessed valuation of property as last fixed for municipal taxation. Tax valuation of property.
- e. The percentage that the net debt bears to said assessed valuation. Proportion of debt to tax valuation.
2. *Limitations upon passage of ordinance.* The ordinance shall not be passed unless it appears from said statement that the said net debt does not exceed eight (8) per cent of said assessed valuation, unless the bonds to be issued under the ordinance are to be funding or refunding bonds. Limitation.
3. *Statement filed for inspection.* Such statements shall remain on file with the clerk and be open to public inspection. In any action or proceeding in any court involving the validity of bonds, said statement shall be deemed to be true and to comply with the provisions of this act, unless it appears (in an action or proceeding commenced within the time limited by section 2945 for the
- Statement filed for inspection.
 - Statement taken as true and as compliance with act.
 - Evidence attacking statement.

commencement thereof) first, that the representations contained therein could not by any reasonable method of computation be true, and second, that a true statement would show that the ordinance authorizing the bonds could not be passed.

Publication of
bond ordinance.

2944. *Publication of bond ordinance.* A bond ordinance shall be published once in each of two successive weeks after its final passage. A notice substantially in the following form (the blanks being first properly filled in), with the printed or written signature of the clerk appended thereto, shall be published with the ordinance:

Form of notice.

The foregoing ordinance was passed on the
day of, 19....., and was first published
(or posted) on the day of, 19.....

Any action or proceeding questioning the validity of
said ordinance must be commenced within thirty days
after its first publication (or posting).

.....
Clerk (or Secretary).

Limitation of
action to set
aside ordinance.

2945. *Limitation of action to set aside ordinance.* Any action or proceeding in any court to set aside a bond ordinance, or to obtain any other relief upon the ground that the ordinance is invalid, must be commenced within thirty days after the first publication of the notice aforesaid and the ordinance or supposed ordinance referred to in the notice. After the expiration of such period of limitation, no right of action or defense founded upon the invalidity of the ordinance shall be asserted, nor shall the validity of the ordinance be open to question in any court upon any ground whatever, except in an action or proceeding commenced within such period.

2946. (*Obsolete.*)

Ordinance requir-
ing election.

Petition demand-
ing election.

Number of
signers.

2947. *Ordinance requiring popular vote:*

1. *Petition filed.* A petition demanding that a bond ordinance be submitted to the voters may be filed with the clerk within thirty days after the first publication of the ordinance. The petition shall be in writing and signed by voters of the municipality equal in number to at least twenty-five per centum of the total number of registered voters in the municipality as shown by the registered voters in the municipality as shown by the registration books for the last preceding election for municipal officers therein. The residence address of each signer shall be written after his signature. Each signature to the petition shall be verified by a statement (which may relate to a specified number of signatures) made by some adult resident freeholder of the municipality under oath before an officer competent to administer oaths, to the effect that the signature was made in his presence and is the genuine signature of the person whose name it pur-

Address of signers.

Signatures veri-
fied.

ports to be. The petition need not contain the text of the ordinance to which it refers. The petition need not be all on one sheet, and if on more than one sheet, it shall be verified as to each sheet.

Petition need not contain text.
Petitions on separate sheets.

3. *Sufficiency of petition.* The clerk shall investigate the sufficiency of the petition and present it to the governing body with a certificate stating the result of his investigation. The governing body shall thereupon determine the sufficiency of the petition and the determination of the governing body shall be conclusive.

Clerk to investigate and present petition.
Certificate.
Determination as to sufficiency conclusive.

2948. *Elections on bond issue:*

1. *What majority required.* If a bond ordinance provides for the issuance of bonds for a purpose other than the payment of necessary expenses of the municipality, the approval of a majority of the qualified voters of the municipality, as required by the Constitution of North Carolina, shall be necessary in order to make the ordinance operative. If, however, the bonds are to be issued for necessary expenses, the affirmative vote of the majority of the voters voting on the bond ordinance shall be sufficient to make it operative, in all cases where the ordinance is required by this act to be submitted to the voters.

Majority of qualified voters.

2. *When election held.* Whenever the taking effect of an ordinance authorizing the issuance of bonds is dependent upon the approval of the ordinance by the voters of a municipality, the governing body may submit the ordinance to the voters at an election to be held not more than six months after the passage of the ordinance. The governing body may call a special election for that purpose or may submit the ordinance to the voters at the regular municipal election next succeeding the passage of the ordinance, but no such special election shall be held within one month before or after a regular election. Several ordinances or other matters may be voted upon at the same election.

Majority of votes cast.

Election within six months.

Special election.

Several questions submitted.

3. *New registration.* The governing body of the city or town in which such election is held may, in their discretion, order a new registration of the voters for such election. The books for such new registration shall remain open in each precinct from nine a. m. to six p. m. on each day, except Sundays and holidays, for three weeks, beginning on a Monday morning and ending on the second Saturday evening before the election. A registrar and two judges of election shall be appointed by the governing body for each precinct. Provided that the books shall be open at the polling places on each Saturday during the registration period. Sufficient notice shall be deemed to have been given of such new registration and of the appointment of the election officers if a notice thereof be published at least thirty (30) days before the closing of the registration books, stating the hours and days for registration. It shall not be necessary to specify in said notice the places for registration. In case the registrar shall fail or refuse for any

New registration optional.

Registration.

Election officers.

Proviso:
Registration on Saturdays.
Notice of registration and election officers.

Places of registration.

- Clerk to appoint on failure or refusal of registrar. cause to perform his duties, it shall be lawful for the clerk to appoint another person to perform such duties, and no notice of such appointment shall be necessary.
- Notice of election. 4. *Notice of election.* A notice of the election shall be deemed sufficiently published if published once not later than twenty days before the election. Such notice shall state the maximum amount of the proposed bonds and the purpose thereof, and the fact that a tax will be levied for the payment thereof. The date of the election shall be stated therein.
- Details of notice.
- Ballots. 5. *Ballots.* A ballot or ballots shall be furnished to each qualified voter at said election, which ballots may contain the words "for the ordinance authorizing \$..... bonds (briefly stating the purpose) and a tax therefor" and "against the ordinance authorizing \$..... bonds (briefly stating the purpose) and a tax therefor," and if one ballot contains the two alternatives it may contain squares in one of which the voter may make a (X) mark, but this form of ballot is not prescribed.
- Returns. 6. *Returns canvassed.* The officers appointed to hold the election in making return of the result thereof, shall incorporate therein not only the number of votes cast for and against each ordinance submitted, but also the number of voters registered and qualified to vote in the election. The governing body shall canvass the returns and shall include in their canvass the votes cast and the number of voters registered and qualified to vote in the election, and shall judicially determine and declare the result of the election.
- Details of returns.
- Canvass. 7. *Application of other laws.* Except as herein otherwise provided, the registration and election shall be conducted in accordance with the laws then governing elections for municipal officers in such municipality, and governing the registration of the electors for such election of officers.
- Determination and declaration of result.
- Law governing registration and election.
- Statement of result. 8. *Statement of result.* The board shall prepare a statement showing the number of votes cast for and against each ordinance submitted, and the number of voters qualified to vote in the election, and declaring the result of the election, which statement shall be signed by a majority of the members of the board and delivered to the clerk of the municipality, who shall record it in the book of ordinances of the municipality, file the original in his office and publish it once.
- Recording, filing, and publishing statement.
- Limitation of actions. 9. *Limitation as to actions.* No right of action or defense founded upon the invalidity of the election shall be asserted, nor shall the validity of the election be open to question in any court upon any ground whatever, except in an action or proceeding commenced within thirty days after the publication of such statement.
- Preparations for bond issue. 2949. *Preparation for issuing bonds.* At any time after the passage of a bond ordinance, all steps preliminary to the actual

issuance of bonds under the ordinance may be taken, but the bonds shall not be actually issued unless and until the ordinance takes effect. Issue.

2950. *Within what time bonds issued.* After a bond ordinance takes effect, bonds may be issued in conformity with its provisions at any time within three years after the ordinance takes effect, unless the ordinance shall have been repealed which repeal is permitted (without the privilege of referendum upon the question of repeal) unless notes shall have been issued in anticipation of the receipts of the proceeds of the bonds and shall be outstanding. Bond issue within three years.
Repeal permitted unless.

2951. *Amount and nature of bonds determined.* The aggregate amount of bonds to be issued under a bonds ordinance, the rate or rates of interest they shall bear, not exceeding six per centum per annum payable semi-annually, and the times and place or places of payment of the principal and interest of the bonds, shall be fixed by resolution or resolutions of the governing body. The bonds may be issued either all at one time or from time to time in blocks, and different provisions may be made for different blocks. Details fixed by resolution.
Maximum interest rate.
Issue.

2952. *Bonded debt payable in installments.* Each bond issue made under this act shall mature in annual installments or series, the first of which shall be made payable not more than three years after the date of the first issued bonds of such issue, and the last within the period determined and declared pursuant to subsection four of section two thousand nine hundred and forty-two of this subchapter. No such installment or series shall be more than two and one-half times as great in amount as the smallest prior installment or series of the same bond issue. If all of the bonds of an issue are not issued at the same time, the bonds at any one time outstanding shall mature as aforesaid. Maturity in installments.
First installment.
Last installment.

2953. *Medium and place of payment.* The bonds may be made payable in such kinds of money and at such place or places within or without the State of North Carolina as the governing body may by resolution provide. Proportion of installments.
Medium and place of payment.

2954. *Formal execution of bonds.* The bonds shall be issued in such form as the officers who execute them shall adopt, except as otherwise provided by the governing body. They shall be signed by two or more officers designated by the governing body, or, if the governing body makes no such designation, then by the mayor or other chief executive officer and by the clerk, and the corporate seal of the municipality shall be affixed to the bonds. The bonds may have coupons attached for the interest to be paid thereon, which coupons shall bear a facsimile signature of the clerk in office at the date of the bonds or at the date of delivery thereof. The delivery of bonds so executed shall be valid notwithstanding. Form of bonds.
Authentication.
Delivery.

standing any change in the officers or in the seal of the municipality occurring after the signing and sealing of the bonds.

2955. *Registration and transfer of bonds:*

Bonds payable to bearer.

1. *Bonds payable to bearer.* Bonds issued under this act shall be payable to the bearer unless they are registered as provided in this section; and each coupon appertaining to a bond shall be payable to the bearer of the coupon.

Registration.

2. *Registration and effect.* A municipality may keep in the office of its financial officer or in the office of a bank or trust company appointed by the governing board as bond registrar or transfer agent, a register or registers for the registration and transfer of its bonds, in which it may register any bond at the time of its

Effect of registration.

issue or, at the request of the holder, thereafter. After such registration the principal and interest of the bond shall be payable to the person in whose name it is registered except in the case of a coupon bond registered as to principal only, in which case the principal shall be payable to such person, unless the bond shall be discharged from registry by being registered as payable to bearer. After registration a bond may be transferred on such register by the registered owner in person or by attorney, upon presentation to the bond registrar, accompanied by delivery of a written instrument of transfer in a form approved by the bond registrar, executed by the registered owner.

Transfer.

Registration or transfer noted on bonds.

3. *Registration and transfer noted on bond.* Upon the registration or transfer of a bond as aforesaid, the bond registrar shall note such registration or transfer on the back of the bond. Upon the registration of a coupon bond as to both principal and interest he shall also cut off and cancel the coupons.

Agreement for registration.

4. *Agreement for registration.* A municipality may, by recital in its bonds, agree to register the bonds as to principal only, or agree to register them either as to principal only or as to both principal and interest, at the option of the bondholder.

Sale below par forbidden.
Advertisement.
Sale.

2956. *Sale of bonds.* All bonds of a municipality shall be sold at not less than par. They shall be advertised and sold upon sealed proposals, or at public auction, unless the sale is made within thirty days after failure to receive any legally acceptable bid in response to a public offering made as provided in this section.

Details of advertisement.

Whenever bonds are to be sold pursuant to advertisement, there shall be published, at least once, a notice containing a description of the bonds to be sold, the place of sale, and the time of sale or time limited for the receipt of proposals, which shall be not less than ten days after the first publication of the notice. The notice shall state that bidders must present with their bids a certified check upon an incorporated bank or trust company, payable to the order of the municipality or of an executive, financial or clerical officer thereof, or a sum of money, for or in an amount equal to

Deposit with bids.

two (2) per centum of the face amount of bonds bid for, to secure the municipality against any loss resulting from a failure of the bidder to comply with the terms of his bid. The said notice shall be published not only in the manner prescribed by section two thousand nine hundred and twenty, but also, at least ten days before the expiration of the time limited for the receipt of bids, in a financial paper or trade journal published within the State of North Carolina, which published from time to time notices of the sale of municipal bonds; and the determination of the governing body that the paper or journal named for said publication is such financial paper or trade journal, and that it publishes from time to time notices of the sale of municipal bonds shall be conclusive.

Medium for advertisements.

Proposals submitted pursuant to such notices shall be opened in public, and the bonds shall be awarded to the highest bidder, unless all bids are rejected. The municipality shall have the right to reject all bids. The governing body may delegate the power to sell bonds to a committee thereof, or any two officers, but every private sale of bonds shall be made or confirmed by the governing body. Bonds of the municipality sold out of a sinking fund of the municipality shall be sold as provided in this section, except that such bonds may be sold for less than par.

Opening of bids and award of contract.
Right to reject bids.
Delegation of power.
Confirmation of private sale.
Sale of bonds constituting sinking fund.

Nothing herein shall prevent a municipality from awarding its bonds to the bidder offering to take them at the lowest rate of interest, provided the notice of sale invites bidders to name the rate of interest which the bonds are to bear.

Bids at lowest rate of interest.

2957. *Application of funds.* The proceeds of the sale of bonds issued under this act shall be used only for the purposes specified in the ordinance authorizing said bonds, and for the payment of the principal and interest of temporary loans made in anticipation of the sale of bonds: *Provided, however*, that if for any reason any part of such proceeds are not applied to or are not necessary for such purposes, such unexpended part of the proceeds shall be applied to the payment of the principal or interest of said bonds. The cost of preparing, issuing, and marketing bonds shall be deemed to be one of the purposes for which the bonds are issued.

Specific appropriation of proceeds of bonds.

Proviso:
Use of surplus.

Cost of issue and sale.

2958. *Bonds incontestable after delivery.* Any bonds reciting that they are issued pursuant to this act shall in any action or proceeding involving their validity be conclusively deemed to be fully authorized by this act, and to have been issued, sold, executed, and delivered in conformity herewith, and with all other provisions of statutes applicable thereto, and shall be incontestable, anything herein or in other statutes to the contrary notwithstanding, unless such action or proceeding is begun prior to the delivery of such bonds.

Bonds incontestable after delivery.

2959. *Taxes levied for payment of bonds.* The full faith and credit of a municipality shall be deemed to be pledged for the

Pledge of faith and credit.

punctual payment of the principal of an interest on every bond and note issued under this act, including assessment bonds or other bonds for which special funds are provided. The governing body shall annually levy and collect a tax ad valorem upon all the taxable property in the municipality sufficient to pay the principal and interest of all bonds issued under this act as such principal and interest become due: *Provided, however*, that such tax may be reduced by the amount of other moneys appropriated and actually available for such purpose.

Tax for principal and interest.

Proviso :
Reductions.

Appropriation of revenue from enterprises owned by municipality.

So much of the net revenue derived by the municipality in any fiscal year from the operation of any revenue-producing enterprise owned by the municipality after paying all expenses of operating, managing, maintaining, repairing, enlarging, and extending such enterprise, shall be applied, first to the payment of the interest payable in the next succeeding year on bonds issued for such enterprise, and next, to the payment of the amount necessary to be raised by tax in such succeeding year for the payment of the principal of said bonds. All money derived from the collection of special assessments for local improvements for which bonds or notes were issued shall be placed in a special fund and used only for the payment of bonds or notes issued for the same or other local improvements.

Appropriation of special assessments.

Taxing power.

Every municipality shall have the power to levy taxes ad valorem upon all taxable property therein for the purpose of paying the principal of or the interest on any bonds or notes for the payment of which the municipality is liable, issued under any act other than this act, or for the purpose of providing a sinking fund for the payment of said principal, or for the purpose of paying the principal of or interest on any notes issued under this act.

Powers not subject to limitation.

The powers stated in this section in respect of the levy of taxes for the payment of the principal and interest of bonds and notes shall not be subject to any limitation prescribed by law upon the amount or rate of taxes which a municipality may levy. Taxes levied under this section shall be levied and collected in the same manner as other taxes are levied and collected upon property in the municipality.

Levy and collection of taxes.

Restrictions.

ART. 27. RESTRICTIONS UPON THE EXERCISE OF MUNICIPAL POWERS

2960. *In borrowinig or expending money:*

1. No municipality shall—

Appropriations.

a. Make an appropriation of money except as provided in this act ;

Borrowing money.

b. Borrow money or issue bonds or notes except as provided in this act ;

Expenditures.

c. Make an expenditure of money unless the money shall have been appropriated as provided in this act, or unless the expenditure

is a payment of a judgment against the municipality or is a payment of the principal or interest of a bond or note of the municipality; or,

d. Enter into any contract involving the expenditure of money unless a sufficient appropriation shall have been made therefor, except a continuing contract to be performed in whole or in part in an ensuing fiscal year, in which case an appropriation shall be made sufficient to meet the amount to be paid in the fiscal year in which the contract is made.

Make contracts without appropriations.

2. The authorization of bonds by a municipality shall be deemed to be an appropriation of the maximum authorized amount of the bonds for the purposes for which they are to be issued.

Authorization of bonds deemed appropriation.

2961. *Manner of passing ordinances and resolutions.* Ordinances and resolutions passed pursuant to this act shall be passed in the manner provided by other laws for the passage of ordinances and resolutions, but shall not be subject to the provisions of other laws prescribing conditions, acts, or things necessary to exist, happen, or be performed precedent to or after the passage of ordinances or resolutions in order to give them full force and effect: *Provided, however,* that in any municipality in which the acts of the governing body thereof involving the raising or expenditure of money are required by law to be approved by some other official board or officer of the municipality in order to make them effective, all ordinances and resolutions passed by the governing body under this act shall, unless they relate solely to elections held under this act, be so approved before they take effect.

Law governing passage of ordinances and resolutions.

Limitations.

Proviso: Acts subject to approval.

2962. *Enforcement of act.* If any board or officer of a municipality shall be ordered by a court of competent jurisdiction to levy or collect a tax to pay a judgment or other debt, or to perform any duty required by this act to be performed by such board or officer, and shall fail to carry out such order, the court, in addition to all other remedies, may appoint its own officers or other persons to carry out such order.

Enforcement of duty of bonds and officers.

2963. *Limitation of tax for general purposes.* For the purpose of raising revenue for defraying the expenses incident to the proper government of the municipality, the governing body shall have the power and is hereby authorized to levy and collect an annual ad valorem tax on all taxable property in the municipality at a rate not exceeding one dollar on the one hundred dollar valuation of said property, notwithstanding any other law, general or special, heretofore or hereafter enacted, except a law hereafter enacted expressly repealing or amending this section.

Taxing powers.

Tax rate.

Powers not indirectly limited.

Amend article twenty-seven, section two thousand nine hundred and sixty-three, by adding at the end of said section the words: "*Provided, that in cities where the taxable values for the year one thousand nine hundred and twenty amounted to one hundred*

Proviso: Tax rate when valuation reaches \$100,000,000.

million dollars or more, the rate of taxation for general purposes shall not exceed sixty-five (65) cents on the one hundred dollar valuation."

Taxes exceeding
legal rate ratified.

2964. *Certain taxes validated.* All taxes levied by any municipality for general purposes since the enactment of chapter one hundred and thirty-eight of Public Laws of one thousand nine hundred and seventeen, at a rate exceeding the maximum legal rate, are hereby ratified and validated, notwithstanding the rate exceeded one dollar on the hundred dollars assessed valuation of taxable property.

Debts, not evi-
denced by bonds,
validated.

2965. *Outstanding floating debt validated, and may be funded.* All floating or other indebtedness, not evidenced by bonds, which was outstanding on fifteenth day of February, one thousand nine hundred and twenty-one, and was incurred by a municipality in good faith for necessary expenses thereof, is hereby validated, notwithstanding any want of power or authority to incur indebtedness for the purpose for which such indebtedness was incurred, and notwithstanding any defect in the procedure for incurring the indebtedness, of any other defect or illegality, including a failure to observe any debt limit prescribed by law. The municipality may fund such outstanding indebtedness by issuing bonds as herein provided.

Debts may be
funded.

2966-2969, inclusive (*Obsolete*).

Repealing clause.

SEC. 2. All acts and parts of acts, whether general, special, private or local, regulating or relating in any way to the issuance of bonds or other obligations of a municipality, or relating to the subject-matter of this act, are hereby repealed: *Provided, however*, that this act shall not affect any act enacted at the present session of the General Assembly, but the powers hereby conferred and the methods of procedure hereby provided shall be deemed to be conferred and provided in addition to and not in substitution for those conferred or provided by any act enacted at the present session of the General Assembly, so that any municipality may at its option proceed under any act applicable to it enacted at the present session of the General Assembly, without regard to the restrictions imposed by this act, or may proceed under this act, without regard to the restrictions imposed by any other act: *Provided further*, that this act shall not effect any of the provisions of Article nine of subchapter one of chapter fifty-six of the Consolidated Statutes (originally chapter fifty-six of the Public Laws of one thousand nine hundred and fifteen) except those provisions which prescribe methods of procedure for borrowing money or issuing bonds or other obligations, and said article shall apply to all municipalities in this State, notwithstanding any inconsistent, general, special, local or private laws: *Provided further*, that this act shall not effect sections two or three of chapter three of Public Laws of one thousand nine hundred and twenty, Extra Session, and the

Proviso:
Acts of present
session.
Powers addi-
tional.

Proviso:
Acts not affected.

Proviso:
Further exemp-
tions from repeal.

term "Municipal Finance Act" as used in said sections may be treated as referring either to this Act or to the Municipal Finance Act as it stood prior to the passage of this act: *Provided further*, that this act shall not effect any acts or proceedings heretofore done or taken for the issuance of bonds or other obligations under the Municipal Finance Act, as it stood prior to the ratification of this act, or under any other act, and every municipality is hereby authorized to complete said acts and proceedings pursuant to the acts under which they were done or taken, and to issue said bonds or other obligations, under such acts, in the same manner as if this Act had not been passed: *Provided further*, that this Act shall not render invalid any bonds or notes proceedings for the issuance of bonds or notes in cases where such bonds, notes or proceedings have been validated by any other act.

Proviso:
Acts and proceed-
ings heretofore
had.

Proviso:
Bonds and proceed-
ings under
other acts.

SEC. 3. The whole of chapter three of the Public Laws of one thousand nine hundred and twenty, Extra Session, except sections two, three, and six thereof, is hereby repealed.

Specific repeal.

SEC. 4. Immediately upon the ratification of this act, the Secretary of State shall cause to be printed in pamphlet form, at least one thousand five hundred copies thereof, and to cause a copy of such pamphlet to be mailed to every city and town in this State.

Printing and dis-
tribution of act.

CHAPTER 9

AN ACT TO AMEND HOUSE BILL 943, SENATE BILL 872, RATIFIED ON THE 7TH DAY OF MARCH, 1921, AND ENTITLED "AN ACT TO AMEND AND RE-ENACT THE MUNICIPAL FINANCE ACT, BEING SECTIONS 2918 TO 2969, CONSOLIDATED STATUTES OF NORTH CAROLINA."

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill Number nine hundred and forty-three, Senate Bill eight hundred and seventy-two, ratified on the seventh day of March, nineteen hundred and twenty-one, and entitled "An act to amend and reënact the municipal finance act, being sections two thousand nine hundred and eighteen to two thousand nine hundred and sixty-nine, Consolidated Statutes of North Carolina," be amended as follows, by adding thereto the following:

"SEC. 2940. *Bonds may be divided into two classes and separate issues.* In the case of bonds for local improvements, the governing body may, in its discretion, divide the bonds into two classes, and into two or more separate issues, one of which classes of bonds shall be designated local improvement bonds, or by some other suitable name, and treated as being for the purpose of paying the municipality's actual or estimated share of the cost of the local improvements, and the other class shall be designated assessment

Classes and issues
of bonds.

Local improve-
ment bonds.

Assessment bonds.

Proviso:
Obligation of
bonds.

Estimate of bonds
for work subject
to assessment.

Bonds issued in
anticipation of
assessments.

Local improve-
ments financed by
temporary loans.

Assessments
ascertained before
bond issue.

Ordinance
inoperative until
election.

bonds, or by some other suitable name, and treated as being for the purpose of paying the actual or estimated share of such cost which has been or is to be especially assessed, in anticipation of the collection of special assessments: *Provided, however*, that all such bonds shall be general and unconditional obligations of the municipality, payable primarily by general taxes. In any event, in the case of bonds for local improvements, the governing body shall, either in the bond ordinance or in a subsequent resolution passed before any of the bonds are issued, determine the amount of the bonds, which are to be treated as being for the purpose of paying that portion, actual or estimated, of the cost of the improvements which has been or is to be assessed, or, in other words, shall determine the amount of the bonds to be issued in anticipation of the collection of special assessments. Whenever it is practicable so to do, local improvements shall be financed in the first instance by means of temporary loans contracted in anticipation of the issuance of bonds, and the bonds should not be issued until the amount of the special assessments is definitely known and the property owners have had an opportunity to pay their assessments. The provisions of the last sentence are directory, and not mandatory."

SEC. 2. Section twenty-nine hundred and forty-seven, by adding after the words, "ordinance requiring popular vote," in said section, the following: "*When vote required.* If a bond ordinance provides that it shall take effect thirty days after its first publication, unless a petition for its submission to the voters shall be filed in the meantime, the ordinance shall be inoperative without the approval of the voters of the municipality at an election if a petition shall be filed as provided in this section."

SEC. 3. This act shall be in force from and after its ratification.
Ratified this 8th day of March, A. D. 1921.

CHAPTER 10

[C. S., 1443]

AN ACT TO CHANGE THE TIME OF THE HOLDING OF THE SUPERIOR COURT IN WILSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and thirty-three of the Public Laws of one thousand nine hundred and nineteen, being a portion of section one thousand four hundred and forty-three of the Consolidated Statutes of North Carolina, be amended as follows: that part thereof reading, "*Wilson*—Fourth Monday before the first Monday in March, to continue for two weeks, the first week for criminal cases only, and the second week for civil cases

only," be changed to read as follows: "*Wilson*—Fourth Monday Schedule before the first Monday in March, to continue for two weeks, the first week for criminal cases only and the second week for civil cases only; but in the year 1921 both criminal and civil cases may be tried during the first and second weeks of said term."

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 11th day of January, A.D. 1921.

CHAPTER 11

[C. S., 3863, 3867, 3868, 3869, 3870]

AN ACT TO FIX THE SALARIES OF THE CONSTITUTIONAL OFFICERS OF THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That the salaries of each of the following named constitutional officers of the State of North Carolina shall be hereafter as follows, to wit: The Secretary of State, forty-five hundred dollars per annum; the Treasurer, forty-five hundred dollars per annum; the Auditor, forty-five hundred dollars per annum; the Attorney-General, four thousand dollars per annum; and the Superintendent of Public Instruction, five thousand dollars per annum.

SEC. 2. That the Treasurer of the State is authorized, upon proper warrant, to pay the salaries in this act provided for in equal monthly amounts.

SEC. 3. That all laws or clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of January, A.D. 1921.

CHAPTER 12

AN ACT TO PROMOTE THE DUE ADMINISTRATION OF JUSTICE AND TO LESSEN THE CRIME OF LYNCHING.

The General Assembly of North Carolina do enact:

SECTION 1. That whenever an indictment, charging the commission of a capital or other felony, is returned a true bill, the judge holding the court in which such indictment is found shall have the power, with the written consent of the defendant or defendants charged in said bill, to remove such indictment for trial to some adjacent county prior to the arraignment or plea of the

Pleas entered in
county of removal.

defendant or defendants in such indictment, without the presence in person of the defendant or defendants, and upon such removal the pleas of the defendant or defendants may be entered in such adjacent county.

Jurisdiction of
grand jury

SEC. 2. That upon the removal of any indictment under this act, if it shall be found that there is any defect in such indictment, the grand jury of the county to which the same is removed for trial shall have as full and ample jurisdiction and power to find another indictment for the same offense as would the grand jury of the county from which the indictment was removed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 28th day of January, A.D. 1921.

CHAPTER 13

AN ACT TO VALIDATE THE ACTION OF S. C. GETTYS, A NOTARY PUBLIC FOR RUTHERFORD COUNTY, IN TAKING THE ACKNOWLEDGMENT AND PRIVATE EXAMINATION OF THE GRANTORS IN A DEED OF TRUST FROM S. D. STREET AND WIFE, M. A. STREET, TO S. C. GETTYS, TRUSTEE FOR J. F. BRIDGERS, REGISTERED IN BOOK W-5 OF REAL ESTATE MORTGAGES AT PAGE 152 IN THE REGISTER OF DEEDS' OFFICE OF RUTHERFORD COUNTY.

Preamble; execu-
tion and probate of
deed of trust.

WHEREAS, on the fourteenth day of October, one thousand nine hundred and twenty, S. D. Street and wife, N. A. Street, executed a deed of trust to S. C. Gettys, trustee for J. F. Bridgers, to secure an indebtedness recited in said deed of trust, and which is registered in Book W-5 of real estate mortgages, at page 152 in the register of deeds' office of Rutherford County, and the acknowledgment and private examination of the said grantors was taken before S. C. Gettys, a notary public of Rutherford County, who was the grantee named in said deed of trust, and was only interested in said deed of trust as trustee for the payee named in the note secured by the said deed of trust: *Now, therefore,*

The General Assembly of North Carolina do enact:

Probate validated.

SECTION 1. That the acknowledgment and private examination had and taken by the said S. C. Gettys, a notary public for Rutherford County, of the said deed of trust, be and the same is hereby declared a valid and sufficient probate of said deed of trust.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 29th day of January, 1921.

CHAPTER 14

[C. S., 1443]

AN ACT TO PROVIDE FOR THE HOLDING OF SUPERIOR
COURTS IN THE EIGHTH JUDICIAL DISTRICT.*The General Assembly of North Carolina do enact:*

SECTION 1. The Superior Courts of the Eighth Judicial District, composed of New Hanover, Pender, Columbus, and Brunswick counties, shall be held at the following times, towit:

New Hanover County—Seventh Monday before the first Monday in March, to continue one week, for the trial of criminal cases only; fourth Monday before the first Monday in March, to continue two weeks, for the trial of civil cases only; first Monday in March, to continue two weeks, for the trial of civil cases only; second Monday after the first Monday in March, to continue one week for the trial of criminal cases only; sixth Monday after the first Monday in March, to continue two weeks, for the trial of civil cases only; tenth Monday after the first Monday in March, to continue one week, for the trial of criminal cases only; twelfth Monday after the first Monday in March, to continue two weeks, for the trial of civil cases only; fourteenth Monday after the first Monday in March, to continue one week, for the trial of criminal cases only; first Monday after the first Monday in September, to continue one week, for the trial of criminal cases only; second Monday after the first Monday in September, to continue one week, for the trial of civil cases only; sixth Monday after the first Monday in September, to continue two weeks, for the trial of civil cases only; tenth Monday after the first Monday in September, to continue one week, for the trial of criminal cases only; thirteenth Monday after the first Monday in September, to continue two weeks, for the trial of civil cases only; sixth Monday before the first Monday in September, to continue one week, for the trial of criminal cases only.

Pender County—Third Monday after the first Monday in September, to continue one week, for the trial of civil and criminal cases; eighth Monday after the first Monday in September, to continue two weeks, for the trial of civil cases only; sixth Monday before the first Monday in March, to continue one week, for the trial of criminal and civil cases; third Monday after the first Monday in March, to continue two weeks, for the trial of civil cases only; eleventh Monday after the first Monday in March, to continue one week, for the trial of criminal and civil cases.

Columbus County—Second Monday before the first Monday in September, to continue two weeks, for the trial of criminal and civil cases; eleventh Monday after the first Monday in September, to continue two weeks, for the trial of civil cases only; fifteenth

Monday after the first Monday in September, to continue one week, for the trial of criminal cases only; fifth Monday before the first Monday in March, to continue one week, for the trial of criminal and civil cases; second Monday before the first Monday in March, to continue two weeks, for the trial of civil cases only; eighth Monday after the first Monday in March, to continue two weeks, for the trial of criminal and civil cases.

Brunswick County. *Brunswick County*—First Monday in September, to continue one week, for the trial of civil cases only; fourth Monday after the first Monday in September, to continue one week, for the trial of criminal and civil cases; eighth Monday before the first Monday in March, to continue one week, for the trial of civil cases only; fifth Monday after the first Monday in March, to continue one week, for the trial of criminal and civil cases; fifteenth Monday after the first Monday in March, to continue one week, for the trial of civil cases only.

Motions heard at criminal terms. SEC. 2. All motions and orders, applications for injunctions, receiverships, etc., may be heard at criminal terms upon five days notice. Divorce cases may be tried at any term of court, civil or criminal.

Divorce cases. SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

Repealing clause. SEC. 4. This act shall be in force from and after February 7, 1921.

Ratified this the 5th day of February, A.D. 1921.

CHAPTER 15

AN ACT TO VALIDATE CERTAIN PROBATES OF DEEDS BY CLERKS OF COURTS OF RECORD OF OTHER STATES, WHERE OFFICIAL SEAL IS OMITTED.

The General Assembly of North Carolina do enact:

Omission of official seal cured. SECTION 1. That in all cases where, prior to the first day of January, one thousand eight hundred and ninety-one, the acknowledgment, privy examination of a married woman, or other proof of the execution of any deed, mortgage, or other instrument authorized to be registered has been taken before a clerk of a court of record in another State, and such clerk has failed or neglected to affix his official seal to his certificate of such acknowledgment, privy examination, or other proof of execution, of such deed, mortgage or other instrument, or where such court had no official seal and no official seal was affixed to such certificate by reason of that fact, and such deed, mortgage, or other instrument has been ordered to registration by the clerk of the Superior Court of any county in this State and has been registered, the probate of any

and every such deed, mortgage, or other instrument authorized to be registered shall be and hereby is to all intents and purposes validated.

SEC. 2. That this act shall not apply to pending litigation. Pending litigation.

SEC. 3. That this act shall remain in force and effect from and after its ratification.

Ratified this the 5th day of February, A.D. 1921.

CHAPTER 16

AN ACT TO VALIDATE THE OFFICIAL ACTS OF F. H. HOLLER, A JUSTICE OF THE PEACE OF WATAUGA COUNTY, N. C., AND OF L. H. GOODMAN, A JUSTICE OF THE PEACE OF ASHE COUNTY, N. C.

The General Assembly of North Carolina do enact:

SECTION 1. That all official acts done, or purporting to be done, by F. H. Holler, as justice of the peace of Watauga Township, Watauga County, and of L. H. Goodman, as justice of the peace of Chestnut Hill Township, Ashe' County, since the first day of December, one thousand nine hundred and twenty, including the solemnizing of marriages be, and they are hereby ratified and validated and rendered as valid, binding and legal as if the terms of office of said justices of the peace had not expired, and as if each of said justices of the peace has remained a *de jure* as well as a *de facto* justice of the peace. Acts validated.

SEC. 2. That this act shall take effect from and after its ratification.

Ratified this the 31st day of January, A.D. 1921.

CHAPTER 17

AN ACT TO EMPOWER THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUSTEES OF THE APPALACHIAN TRAINING SCHOOL OF BOONE, N. C., TO SELL AND DISPOSE OF TWO LOTS NOT NEEDED BY THE SCHOOL.

The General Assembly of North Carolina do enact:

SECTION 1. That the executive committee of the Appalachian Training School is hereby empowered and directed to sell and dispose of two lots belonging to the said school lands, for the reason that the same are cut off from the other lands by the highway and the railroad, and are practically worthless to said school lands, and that said executive committee, or the person or persons Title. Sale authorized.

Purchase money
for permanent
improvements.

in whom said title is vested, is hereby empowered to make title to the same in fee to the purchaser, and that the money arising from said sale be paid to the treasurer of said school to be used in permanent improvements on said school premises.

SEC. 2. That this act shall take effect and be in force from and after its ratification.

Ratified this the 5th day of February, A.D. 1921.

CHAPTER 18

AN ACT TO AMEND SECTION 2334 OF THE CONSOLIDATED STATUTES, AND PROVIDING FOR SIX MONTHS SERVICE OF GRAND JURIES IN MOORE AND RICHMOND COUNTIES.

The General Assembly of North Carolina do enact:

Law extended.

SECTION 1. That section two thousand three hundred and thirty-four of the Consolidated Statutes be and the same is hereby amended by inserting in line two between the word "Mecklenburg" and the word "and" the words "Moore, Richmond."

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification—
Ratified this the 31st day of January, A.D. 1921.

CHAPTER 19

AN ACT TO VALIDATE CERTAIN PROBATES OF DEEDS.

The General Assembly of North Carolina do enact:

Probates by different
officers of deeds
by husband and
wife validated.

SECTION 1. That in all cases where, prior to the second day of March, one thousand eight hundred and ninety-five, the acknowledgment, privy examination of a married woman, or other proof of the execution of any deed, mortgage, or other instrument, authorized to be registered, executed by husband and wife, has been taken as to the husband and wife in different states and by different officers having power to take acknowledgments, any and every such acknowledgment, privy examination of a married woman, or other proof of execution, and the probate of any and every such deed, mortgage or other instrument shall be, and hereby is, to all intents and purposes validated.

Registration with-
out formal order
validated.

SEC. 2. That in all cases where the acknowledgment, privy examination of a married woman, or other proof of the execution of any deed, mortgage or other instrument, authorized to be reg-

istered, has been taken before a commissioner in another state appointed by the probate judge of any county of this State, under the provisions of section twenty of chapter thirty-five of Battle's Revisal, during the time said chapter remained in force and effect, and such commissioner has certified to such acknowledgment, privy examination or other proof, and has returned such deed, mortgage or other instrument to said probate judge, with his certificate endorsed thereon, and such deed, mortgage or other instrument, together with such certificate, has been registered, without any adjudication or order of registration by such probate judge, the probate and registration of any and every such deed shall be, and hereby is, to all intents and purposes validated.

SEC. 3. That in all cases where any deed, mortgage or other instrument has heretofore been acknowledged or probated in accordance with the provisions of this act, and such deed, mortgage or other instrument has been registered, without any order of registration by the probate judge or clerk of the Superior Court appearing thereon, the probate and registration of any and every such deed, mortgage or other instrument shall be, and hereby is, to all intents and purposes validated.

SEC. 4. That this act shall not apply to pending litigation or vested rights. Pending litigation and vested rights.

SEC. 5. That this act shall remain in force from and after its ratification.

Ratified this the 5th day of February, A.D. 1921.

CHAPTER 20

AN ACT TO PROMOTE THE SOLVENCY OF STATE BANKS.

The General Assembly of North Carolina do enact:

SECTION 1. That for the purpose of providing for the solvency, protection, and safety of the banking institutions and trust companies chartered by this State and having their principal offices in this State, it shall be lawful for all banks and trust companies in this State to charge a fee, not in excess of one-eighth of one per cent, on remittances covering checks, the minimum fee on any remittance therefor to be ten cents.

Fees on remittances covering checks.

SEC. 2. That in order to prevent accumulation of unnecessary amounts of currency in the vaults of the banks and trust companies chartered by this State, all checks drawn on said banks and trust companies shall, unless specified on the face thereof to the contrary by the maker or makers thereof, be payable at the option of the drawee bank, in exchange drawn on the reserve deposits of said drawee bank when any such check is presented by

Checks payable in exchange.

or through any Federal Reserve Bank, postoffice, or express company, or any respective agents thereof.

Notation on checks
forbidden.

Misdemeanor.
Punishment.

Checks exempted.

No protest on
checks refused for
nonpayment of
exchange charges.

No action on re-
fusal to pay checks.

Repealing clause.

SEC. 3. That it shall be unlawful for any person, or persons, other than the maker thereof to make, by rubber stamp or otherwise, any notation on any check drawn on any bank or trust company chartered in this State, the effect of which notation shall change or affect any condition or provision thereof, as created by this act. That any person or persons violating this section shall be guilty of a misdemeanor, and upon conviction shall pay a fine of not more than two hundred dollars, (\$200) or be imprisoned not more than thirty days.

SEC. 4. That all checks drawn on the banks and trust companies in this State in payment of obligations due the State of North Carolina or the Federal Government shall be exempt from the provisions of sections one and two of this act.

SEC. 5. That no officer in this State shall protest for nonpayment any check or checks drawn on any bank or trust company chartered by this State when payment is refused by the drawee bank solely on account of failure or refusal of the holder or owner thereof to pay exchange charges herein authorized; and there shall be no right of action, either in law or equity, against any bank or trust company chartered by this State, for refusal to pay any such check when such action is based alone on the ground of refusal to pay exchange or collection charges herein authorized.

SEC. 6. That all laws in conflict with the provisions of this act are hereby repealed.

SEC. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of February, A.D. 1921.

CHAPTER 21

AN ACT TO CURE CERTAIN DEFECTIVE ACKNOWLEDGMENTS TAKEN BY NOTARIES PUBLIC.

The General Assembly of North Carolina do enact:

Probates validated.

Proviso: Vested
rights and pending
litigation.

SECTION 1. In every case where deed or other instruments have been acknowledged before a notary public, when the notary public at the time was also holding some other office, and the deed or other instrument has been duly probated and recorded, such acknowledgment taken by such notary public is hereby declared to be sufficient and valid: *Provided*, this act shall not affect vested rights of pending litigation.

SEC. 2. This act shall be enforced from and after its ratification.

Ratified this the 3d day of February, A.D. 1921.

CHAPTER 22

[C. S., 1443]

AN ACT TO AMEND CHAPTER 196, PUBLIC LAWS OF 1913.
IN REGARD TO HOLDING THE SUPERIOR COURTS OF
GUILFORD COUNTY IN THE TWELFTH JUDICIAL DIS-
TRICT.

The General Assembly of North Carolina do enact:

SEC. 1. That chapter 196, Public Laws of 1913, entitled "An act to provide for the division of the State in to judicial districts and for holding the courts therein." be amended by striking out of section one that part relating to Guilford County, commencing with the word "Guilford" in line fifteen and down to and including the word "exclusively" in line thirty-two of page three hundred and twenty-seven of said section. Law amended.

SEC. 2. That the Superior Courts of Guilford County shall be opened and held at the times hereinafter set forth, to wit: Courts of Guilford County.

Guilford County, Criminal Courts—The seventh Monday before the first Monday in March; first Monday after the first Monday in March; eighth Monday after the first Monday in March; fifteenth Monday after the first Monday in March; third Monday before the first Monday in September; fourth Monday after the first Monday in September; fourteenth Monday after the first Monday in September; fifteenth Monday after the first Monday in September; each to continue for one week for the trial of criminal cases exclusively. Calendar of criminal terms.

Civil Courts—Sixth Monday before the first Monday in March; third Monday before the first Monday in March; second Monday after the first Monday in March; sixth Monday after the first Monday in March; tenth Monday after the first Monday in March; first Monday in September; fifth Monday after the first Monday in September; ninth Monday after the first Monday in September; each to continue for two weeks for the trial of civil cases exclusively. Fourteenth Monday after the first Monday in March; second Monday before the first Monday in September; second Monday before the first Monday in September; second Monday after the first Monday in September; thirteenth Monday after the first Monday in September; each to continue for one week for the trial of civil cases exclusively. Calendar of civil terms.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall take effect and be in force from and after its ratification.

Ratified this the 5th day of February, A.D. 1921.

CHAPTER 23

AN ACT TO DEFINE AND PUNISH THE BRIBERY OR ATTEMPTED BRIBERY OF ANY BASEBALL PLAYER, UMPIRE, MANAGER, CLUB OR LEAGUE OFFICIAL. TO DEFINE AND PUNISH THE ACCEPTANCE OR AGREEMENT TO ACCEPT A BRIBE BY A BASEBALL PLAYER, MANAGER, CLUB OR LEAGUE OFFICIAL, OR AN UMPIRE OF A BASEBALL GAME. TO PROHIBIT THE INTENTIONAL LOSING OF A BASEBALL GAME OR AIDING THEREIN, AND PROVIDING FOR THE VENUE IN PROSECUTIONS OF SUCH OFFENSES.

The General Assembly of North Carolina do enact:

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|-----------------------|--|
| Bribery of players. | SECTION 1. If any person shall bribe or offer to bribe, any baseball player with the intent to influence his play, action or conduct |
| Bribery of umpire. | in any baseball game, or if any person shall bribe or offer to bribe any umpire of a baseball game, with intent to influence his |
| Bribery of officials. | decision or bias his opinion or judgment, in relation to any baseball game, or if any person shall bribe or offer to bribe any manager, or other official of a baseball club, league, or association |
| Felony. | by whatsoever name called conducting said game of baseball, such person shall be guilty of a felony, and, upon conviction, shall |
| Punishment. | be punished by imprisonment in the State penitentiary for not less than one nor more than five years. |

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|--------------------------------|--|
| Acceptance of bribe by player. | SEC. 2. If any baseball player shall accept, or agree to accept, a bribe offered for the purpose of influencing his play, action or |
| Acceptance by umpire. | conduct in any baseball game, or if any umpire of a baseball game shall accept or agree to accept a bribe offered for the purpose of |
| Acceptance by officials. | influencing his decision or biasing his opinions, rulings or judgment, or if any manager of a baseball club, or club or league official shall accept or agree to accept any bribe offered for the |
| Felony. | purpose of inducing him to lose or cause to be lost any baseball game, as set forth in the preceding section of this act, such baseball |
| Punishment. | player, manager, official, or umpire shall be guilty of a felony, and upon conviction, shall be punished by confinement in the State penitentiary for not less than one year nor more than five years. |

| | |
|------------------------|--|
| Definition of offense. | SEC. 3. To complete the offenses mentioned in the two preceding sections of this act, it shall not be necessary that the baseball player, manager, umpire or official, shall, at the time, have been actually employed, selected, or appointed to perform their respective duties; it shall be sufficient if the bribe be offered, accepted or agreed to with the view of the probable employment, selection or appointment of the person to whom the bribe is offered or by whom it is accepted. Neither shall it be necessary that such baseball player, umpire or manager actually play or participate in a game or games concerning which said bribe is offered or accepted; |
|------------------------|--|

it shall be sufficient if the bribe be given offered or accepted in view of his or their possibly participating therein.

SEC. 4. By a "bribe" as used in this act, is meant any gift, emolument, money or thing of value testimonial, privilege, appointment or personal advantage, or the promise of either, bestowed or promised for the purpose of influencing, directly or indirectly, any baseball player, manager, umpire, club or league official, to see which game an admission fee may be charged, or in which game of baseball any player, manager or umpire is paid any compensation for his services. Said bribe as defined in this act need not be direct; it may be such as is hidden under the semblance of a sale, bet, wager, payment of a debt, or in any other manner designed to cover the true intention of the parties.

"Bribe" defined.

Indirect bribery.

SEC. 5. If any baseball player, manager or club official shall commit any willful act of omission or commission in playing or directing the playing of a baseball game with intent to cause the ball club with which he is affiliated to lose a baseball game; or if any umpire officiating in a baseball game, or league official, shall commit any willful act connected with his official duties for the purpose and with the intent to cause a baseball club to win or lose a baseball game which it would not otherwise have won or lost under the rules governing the playing of said game, he or they shall be guilty of a felony, and upon conviction, shall be punished by imprisonment in the State penitentiary for not less than one nor more than five years.

Acts of players, officials, or umpires declared felony.

Punishment.

SEC. 6. In all prosecutions under this act the venue may be laid in any county where the bribe herein referred to was given, offered or accepted, or in which the baseball game was played in relation to which the bribe was offered, given or accepted, or the acts referred to in section five committed.

Venue.

SEC. 7. Nothing in this act shall be construed to prohibit the giving or offering of any bonus or extra compensation to any manager or baseball player by any person to encourage such manager or player to a higher degree of skill, ability or diligence in the performance of his duties.

Bonus.

SEC. 7a. This act shall apply only to baseball league and club officials, umpires, managers and players who are officials of, or employed by, baseball clubs who are members of "The National Association or Professional Baseball Leagues."

Application of act.

SEC. 8. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 9. This act shall be in force from and after its ratification.

Ratified this the 9th day of February, A.D. 1921.

CHAPTER 24

[C. S., 4669]

AN ACT TO CHANGE THE TIME OF THE MEETING OF THE BOARD OF AGRICULTURE FROM THE FIRST TO THE SECOND WEDNESDAY IN DECEMBER.

The General Assembly of North Carolina do enact:

Annual meeting.

SECTION 1. That section three thousand nine hundred and thirty-five of the Revisal of one thousand nine hundred and five be amended by striking out the word "First" and inserting in lieu thereof the word "second" before the word Wednesday in the last line of said section so that the Board of Agriculture will meet upon the second Wednesday in December for its annual meeting.

Repealing clause.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 9th day of February, A.D. 1921.

CHAPTER 25

AN ACT TO FIX THE SALARIES OF CERTAIN STATE OFFICERS AND THE SUPREME AND SUPERIOR COURT JUDGES.

*The General Assembly of North Carolina do enact:*Insurance Commissioner.
Corporation Commissioners.

Commissioner of Agriculture.

Commissioner of Labor and Printing.

Justices of Supreme Court.
Judges of Superior Courts.

Allowance for expenses.

SECTION 1. That the Insurance Commissioner, members of the Corporation, Commissioner of Agriculture, and Commissioner of Labor and Printing shall each receive an annual salary of four thousand five hundred dollars, payable monthly.

SEC. 2. That section three thousand eight hundred and eighty-three of the Consolidated Statutes be amended by substituting the word "six" for the word "five" in line two of said section.

SEC. 3. That section three thousand eight hundred and eighty-four of the Consolidated Statutes be amended by substituting the word "five" for the word "four" in line two of said section. Each judge of the Superior Court shall be allowed the sum of one thousand two hundred and fifty dollars in lieu if his traveling expenses to be paid monthly.

Repealing clause.

SEC. 4. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 5. That this act shall take effect from and after its ratification.

Ratified this the 9th day of February, A.D. 1921.

CHAPTER 26

AN ACT TO AUTHORIZE COUNTIES TO COOPERATE WITH
THE STATE IN FOREST FIRE PROTECTION.

The General Assembly of North Carolina do enact:

SECTION 1. That the board of county commissioners of any county are hereby authorized and empowered, in their discretion, to cooperate with the North Carolina Geological and Economic Survey in the protection from fire of the forests within their respective counties, and to appropriate and pay out of the funds under their control for such protection an amount not to exceed one-half of the total expended by said survey in such county during any one year for such protection: *Provided*, that said board of county commissioners may in addition agree with the Geological and Economic Survey to pay any part of or all the expenses incurred in extinguishing forest fires within said county after satisfying themselves that such expenses were legitimate and proper.

Coöperation
authorized.

Proviso: Expenses
to be legitimate
and proper.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 3. This act shall be in force on and after its ratification. Ratified this the 9th day of February, A.D. 1921.

CHAPTER 27

AN ACT TO APPOINT COMMISSIONERS TO SURVEY AND
ESTABLISH THE DIVIDING LINE BETWEEN THE COUNTIES OF ONSLOW AND PENDER.

WHEREAS, there is a dispute as to the location of the lines dividing the counties of Onslow and Pender: Therefore,

Preamble.

The General Assembly of North Carolina do enact:

SECTION 1. That Frank Thompson of the county of Onslow and C. E. McCullen of the county of Pender, be and they are hereby appointed commissioners to establish the dividing lines between the counties of Onslow and Pender as soon as may be practical after the passage of this act.

Commissioners
named.

SEC. 2. That if the said commissioners shall fail to agree upon the location of any of said line, Dr. Wallace C. Riddick of the county of Wake is hereby appointed umpire.

Umpire.

SEC. 3. That if said commissioners shall agree, they shall file their report with the board of commissioners of said counties of Onslow and Pender, which reports, after being recorded in the minutes of the board of commissioners of said two counties, shall

Commissioners to
file report.

Record of report.

- Copies to Secretary of State. be filed with the respective clerks of the Superior Courts of said counties, and certified copies of said reports shall be sent by the clerks of the Superior Courts of said counties to the Secretary of State to be recorded in his office and filed with the papers relating to lands.
- Report in case of disagreement. SEC. 4. That in case said commissioners fail to agree, said Dr. Wallace C. Riddick shall act as umpire, and a report signed by him and one of said commissioners shall have the same effect as if signed in the first instance by both of said commissioners, and shall be disposed of as set out in section three hereof.
- Division of expense. SEC. 5. That the expenses of surveying and marking said lines shall be borne equally by the said counties of Onslow and Pender, and the boards of commissioners of said counties are hereby authorized to pay said expenses.
- Land titles not affected. SEC. 6. That the proceedings hereunder shall not effect the titles to lands adjoining or adjacent to the county lines to be established hereunder.
- Repealing clause. SEC. 7. That all laws and clauses of laws in conflict with this act are hereby repealed.
- SEC. 8. That this act shall be in force and effect from and after its ratification.
- Ratified this the 10th day of February, A.D. 1921.

CHAPTER 28

AN ACT TO APPOINT COMMISSIONERS TO RUN AND ESTABLISH THE DIVIDING LINE BETWEEN THE COUNTIES OF DUPLIN AND ONSLOW.

- Preamble. WHEREAS, the Legislature of one thousand eight hundred and nineteen passed an act appointing commissioners to run and establish the dividing line between the counties of Duplin and Onslow, and make report of their proceedings to the county courts of said counties; and
- Preamble. WHEREAS, the said commissioners, if they ran said line, failed to make any report of their proceedings to the said courts of said counties, or if said reports were made, the said courts failed to spread the same upon their minutes: Therefore,

The General Assembly of North Carolina do enact:

- Commissioners named. SECTION 1. That H. D. Williams of the county of Duplin and Frank Thompson of the county of Onslow be and they are hereby appointed commissioners to run and establish the dividing line between the counties of Duplin and Onslow, as soon as may be practical after the passage of this act.

SEC. 2. That the said commissioners shall make report of their proceedings to the board of commissioners of the said counties of Duplin and Onslow, which report, after being recorded in the minutes of said boards shall be filed with the respective clerks of the Superior Court of said counties, and a certified copy of the same shall be forwarded to the office of the Secretary of State to be filed with the records in said office, relating to the lands lying and being in said counties.

Report of commissioners.

Record of report.

SEC. 3. That the expenses of running and marking the said dividing line shall be borne equally by the said counties of Duplin and Onslow; and the board of county commissioners of said counties are authorized to pay said expenses when the said line shall have been run and marked, the reports of the commissioners heretofore named, filed as directed in this act.

Division of expense.

SEC. 4. That the proceedings hereunder shall not affect the titles to lands adjoining or adjacent to the county line to be established hereunder.

Land titles not affected.

SEC. 5. That all laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 6. That this act shall be in force from and after its ratification.

Ratified this the 10th day of February, A.D. 1921.

CHAPTER 29

AN ACT TO AMEND SECTION 348 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, AND TO PROVIDE FOR THE CANCELLATION OF CERTAIN MORTGAGES.

The General Assembly of North Carolina do enact:

SECTION 1. That section three hundred and forty-eight (348) of the Consolidated Statutes of North Carolina be and the same is hereby amended by inserting in the second line of said section immediately after the word "bond" the following words: "as administrator, executor, guardian, collector, receiver, or as an officer required to give an official bond or as agent or surety of such person or officer, or in lieu of bond."

Bonds of fiduciaries.

SEC. 2. That all acts heretofore done by the several Superior Court clerks, canceling and satisfying any mortgage or other instruments herein mentioned and specified are hereby fully validated: *Provided*, this provision shall not affect vested rights nor pending litigation.

Acts validated.

Vested rights and pending litigation.

SEC. 3. That this act shall take effect from and after the date of its ratification.

Ratified this the 11th day of February, A.D. 1921.

CHAPTER 30

AN ACT TO DECLARE CERTAIN WORDS DESIGNATING OFFICES OR POSITIONS AS WORDS OF COMMON GENDER WHEN APPLIED TO THE HOLDER OF THE OFFICE OR POSITION, WHETHER THE HOLDER BE MALE OR FEMALE.

The General Assembly of North Carolina do enact:

Official titles of
common gender.

SECTION 1. That the words "Governor," "senator," "solicitor," "elector," "executor," "administrator," "collector," "juror," "auditor," and any other words of like character shall when applied to the holder of such office, or occupant of such position, be words of common gender, and that they shall be a sufficient designation of the person holding such office or position, whether the holder be a man or a woman.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 10th day of February, A.D. 1921.

CHAPTER 31

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES, RELATIVE TO THE HOLDING OF COURTS IN DAVIE AND ROWAN COUNTIES, THE FIFTEENTH JUDICIAL DISTRICT.

The General Assembly of North Carolina do enact:

Davie County.

SECTION 1. That section fourteen hundred and forty-three, Consolidated Statutes, be amended as follows: Under the divisions "Fifteenth District," subdivision "Davie," after the word "Davie" strike out the following words: "first Monday before the first Monday in March, to continue for two weeks," and insert in lieu thereof the following: "first Monday after the first Monday in March, to continue for one week." And under subdivision "Rowan" strike out all after "weeks," in line two thereof, down to and including the word "only" in said line two and insert in lieu thereof the following: "the first Monday in March, to continue for one week, for civil cases only."

Rowan County.

Repealing clause.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 14th day of February, A.D. 1921.

CHAPTER 32

AN ACT TO AUTHORIZE THE APPOINTMENT OF ASSISTANT CLERKS OF THE SUPERIOR COURT.

The General Assembly of North Carolina do enact:

SECTION 1. Each clerk of the Superior Court, by and with the written consent and approval of the Superior Court judge resident in his district, may appoint an assistant clerk of the Superior Court, who before entering upon his duties shall take and subscribe the oath prescribed for clerks: *Provided*, that no more than one such assistant clerk shall hold office in any county at one time. Upon compliance with the provisions of this act such assistant clerk shall be as fully authorized and empowered to perform all the duties and functions of the office of clerk of the Superior Court as the clerk himself, and all the acts, orders, and judgments of such assistant clerk shall be entitled to the same faith and credit as those of such clerk. Such assistant clerks shall be subject in all respects to all laws which apply to the clerks. The several clerks of the Superior Court shall be held responsible for the acts of their assistant clerks, and the official bonds of such clerks as now provided by law shall be written to and shall cover the acts of their assistant clerks.

SEC. 2. Any clerk of the Superior Court desiring to appoint such an assistant clerk shall present a formal written certificate of such appointment to the Superior Court judge residing in his district, and such judge, if he concurs in and approves such appointment, shall in writing enter his consent and approval upon such certificate and confirm such appointment. Said certificate of appointment, and approval of the judge, together with the oath subscribed by the appointee, shall thereupon be entered in full upon the minute docket of the court, and shall be recorded and cross-indexed in the office of the register of deeds for such county. The appointment of any such assistant clerk may be revoked at any time by the clerk who appointed him or by the Superior Court judge resident in the district, by the entry of the word "revoked" and the date thereof, with the signature of such clerk or judge, upon the margin of the records of such appointment in the offices of the clerk of the Superior Court and the register of deeds; and all such appointments shall expire by limitation when the clerk making same ceases to hold office. Nothing in this act shall increase the fees or compensation now allowed by law to the clerks or deputy clerks of the Superior Court of the several counties of the State.

Appointment.

Oath of office.
Proviso: Number.
Powers and jurisdiction.

Laws applicable.
Responsibility of clerks for assistants.

Certificate of appointment.

Confirmation by resident judge.
Record of appointment and approval.

Revocation.

Expiration by limitation.

Fees and compensation.

Clerks not relieved from duties.

Deputy clerks.

Proviso: Assistants
as deputies.

such clerks by law, nor shall it change or amend the present laws with reference to deputy clerks of the Superior Court: *Provided*, that one person may be appointed both as assistant clerk and as deputy.

SEC. 4. This act shall be in force from and after the date of its ratification.

Ratified this the 14th day of February, A.D. 1921.

CHAPTER 33

AN ACT FOR THE RELIEF OF SHERIFFS AND TAX COLLECTORS.

The General Assembly of North Carolina do enact:

Collection of
arrears of tax.

Years.

Collection by personal representa-
tives or bondsmen.

Exemption of
fiduciaries.

Proviso: Limita-
tion on power to
sell land.

Liability not re-
lieved.

Term of authority.

SECTION 1. That all sheriffs and tax collectors who by virtue of their office have had the tax lists for the purpose of collecting the taxes of their respective counties, towns, and school districts in their hands for the years one thousand nine hundred and fifteen, one thousand nine hundred and sixteen, one thousand nine hundred and seventeen, one thousand nine hundred and eighteen, one thousand nine hundred and nineteen, and one thousand nine hundred and twenty; and in case of death or default in collections, their personal representatives, bondsmen, or any agent they may designate, are hereby authorized and empowered to collect arrears of taxes for each of the years aforesaid, under such rules and regulations as are now or may hereafter be provided for the collection of taxes.

SEC. 2. That no executor or guardian shall be compelled to pay any tax under the provisions of this act after he shall have made final settlement: *Provided*, this act shall not authorize the sale of any land for taxes which has been conveyed to a purchaser for value and without actual notice of the nonpayment of the taxes prior to January first, one thousand nine hundred and nineteen.

SEC. 3. That nothing herein contained shall be construed to relieve sheriffs, tax collectors, their representatives, or bondsmen from the liability imposed by law to pay the State, county, and other taxes at the time and place required by law.

SEC. 4. That the authority herein given shall cease and determine on the first day of January, nineteen hundred and twenty-three.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 16th day of February, A.D. 1921.

CHAPTER 34

AN ACT TO RAISE REVENUE.

The General Assembly of North Carolina do enact:

SCHEDULE A

SECTION 1. *Taxes payable in national currency.*

The taxes hereinafter designated are payable in the existing national currency, and except as otherwise provided shall be for the calendar year in which they become due.

Taxes payable in
national currency.
For calendar year.

SEC. 2. *Poll tax.*

There shall be levied by the board of county commissioners in each county a tax of two dollars on each taxable poll or male between the ages of twenty-one and fifty years, except the poor and infirm, whom the county commissioners may declare and record fit subjects for exemption. The taxes levied and collected under this section shall be for the benefit of the public school fund of the county, and for the support of the poor, but not more than twenty-five per cent of the tax may be used for the latter purpose.

Poll tax.

Exemptions.

Poll tax for school
fund and support
of poor.

Proportion.

SEC. 3. *State taxes.*

No tax on any property in the State shall be levied for any of the uses of the State Government. The taxes hereinafter levied in this act are for the expenses of the State Government, the appropriations to its educational, charitable, and penal institutions, pensions for Confederate soldiers and widows, the interest on the debt of the State, an equalizing fund for public schools, and other specific appropriations made by law, and shall be collected and paid into the general fund of the State Treasurer.

No tax on prop-
erty for State.
Tax for State ex-
penses.

Appropriations.

SEC. 4. *Corporation taxes payable to State Treasurer.*

Every corporation, joint-stock association, limited partnership, or company whatsoever, from which a report is required by law to be made to the Corporation Commission, shall be subject to and pay to the State Treasurer annually the franchise tax imposed by section 82 of this act; it shall be the duty of the State Auditor to mail to every such corporation a statement of the amount of such taxes, which statement shall contain a copy of so much of this section as relates to penalty as notice of penalty for failure to pay said taxes; and it shall be the duty of the treasurer or other officer having charge of any such corporation, joint-stock association, or limited partnership upon which a tax is imposed to transmit the amount of the tax to the State Treasurer within thirty days from the date of such notice. If such tax is not paid by the first day of November, it shall be the duty of the Auditor to send,

Corporation tax
payable to State
Treasurer.

Franchise tax.

Statement of
amount.

Notice of penalty.

Time of payment.

Final notice.

| | |
|--|--|
| List certified to Auditor. | not later than November fifteenth, final notice to such delinquent corporation that penalty will be imposed if payment is not made as required by this section. If the said tax is not paid by the first day of December next following, the State Treasurer shall certify to the State Auditor a complete list of all such taxes due and unpaid. The State Auditor shall add ten per centum to such taxes, and return to the State Treasurer, charging the State Treasurer with the amount so added, and the State Auditor shall thereupon certify the same with such percentage added to the sheriff or tax collector of the county in which such delinquent corporation has its principal office, and charge such sheriff or tax collector with the amounts so certified. Such certificate by the State Auditor to the sheriff or tax collector in any county shall have the same force and effect as a judgment and execution against the real and personal property of such corporation as is given by Machinery Act for the collection of other taxes, and it shall be the duty of the sheriff or tax collector to proceed to collect same, by levy, advertisement, and sale, in the same manner as provided by law for the collection of other taxes. The sheriff or tax collector shall be allowed the same fees for collecting, or for levy, advertisement and sale, as provided by law for collection of other taxes, the same to be allowed in settlement with the State Treasurer, and in cases where the sheriff, after due diligence, is unable to collect the tax, he shall be allowed credit for said amount in his final settlement for said years. The provisions of this section shall apply to any taxes payable directly to the State Treasurer that are due and unpaid at the time of the passage of this act, and such taxes may be certified for collection at any time: |
| Penalty added to tax. | <i>Provided</i> , that for the purposes of this act interests in limited partnerships or joint-stock associations shall be deemed to be capital stock, and taxed accordingly. Individual stockholders in any corporation, joint-stock association, limited partnership, or company paying a tax on its capital stock shall not be required to pay any tax on said stock or list the same, nor shall corporations legally holding capital stock in other corporations in this State, upon which the tax has been paid by the corporation issuing the same be required to pay any tax on said stock or list the same. Nor shall any individual stockholder of any foreign corporation be required to list or pay taxes on any share of its capital stock if two-thirds in value of its entire property is situated and taxed in the State of North Carolina, or if such corporation has tangible assets within this State assessed for taxation at a value exceeding the par value of the total stock owned by citizens of this State, and the said corporation pays franchise tax on its entire issued and outstanding capital stock at the same rate as paid by domestic corporations. |
| Charge to Treasurer. | |
| Certificate to sheriff or tax collector. | |
| Amount charged to tax. | |
| Certificate to have force as judgment and execution. | |
| Collection. | |
| Allowance to sheriff or tax collector. | |
| Credit when tax not collectible. | |
| Delinquency in other direct taxes. | |
| Proviso: Interests taxed as capital stock. | |
| Individual or corporate holders of stock not liable. | |
| Individual stockholders of foreign corporations. | |

SEC. 5. *Tax exemption repealed.*

Whenever in any law or act of incorporation, granted either under the general law or by special act, there is any limitation or exemption of taxation, the same is hereby repealed, and all the property and effects of all such corporations, other than the bonds of this State and of the United States Government, shall be liable to taxation except property belonging to the United States and to municipal corporations and property held for the benefit of churches, religious societies, charitable, educational, literary, or benevolent institutions or orders, and also cemeteries: *Provided*, that no property whatever held or used for investment, speculation or rent shall be exempt, other than bonds of this State and of the United States Government, unless said rent or the interest on or income from such investments shall be used exclusively for religious, charitable, or benevolent purposes, or the interest upon the bonded indebtedness of said religious, charitable, or benevolent institutions.

Tax exemptions repealed.

All property and effects taxable.

Exceptions.

Proviso: Property held for investment, speculation, or rent.

INHERITANCE TAX

SCHEDULE AA

SEC. 6. *Rate of inheritance tax.*

From and after the passage of this act all real and personal property of whatever kind and nature which shall pass by will or by the intestate laws of this State from any person who may die seized or possessed of the same while a resident of this State, whether the person or persons dying seized thereof be domiciled within or out of the State (or if the decedent was not a resident of this State at the time of his death, such property or any part thereof within this State), or any interest therein or income therefrom which shall be transferred by deed, grant, sale, or gift, made in contemplation of the death of the grantor, bargainor, donor, or assignor, or intended to take effect in possession or enjoyment after such death, to any person or persons or to bodies corporate or politic, in trust or otherwise, or by reason whereof any person or body corporate or politic shall become beneficially entitled in possession or expectancy to any property or the income thereof, shall be and hereby is made subject to a tax for the benefit of the State, as follows, that is to say:

Property subject to inheritance tax.

Transfers in contemplation of death of grantor.

First. Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue, or lineal ancestor, adopted child, or husband or wife, or son-in-law or daughter-in-law or stepchild of the person who died possessed of such property aforesaid, or any person to whom the decedent stood in the mutually acknowledged relation of a parent, and who began such relationship at or before such person's fifteenth birthday, and whose relationship was continuous from such age until the date

Inheritors of first class.

of the decedent's death, at the following rates of tax for each one hundred dollars of the clear market value of such interest in such property:

| Rate of tax. | Rate of Tax |
|--|-------------|
| First \$25,000 above exemption..... | 1 per cent |
| Excess over \$ 25,000 and up to \$100,000..... | 2 per cent |
| Excess over \$100,000 and up to \$250,000..... | 3 per cent |
| Excess over \$250,000 and up to \$500,000..... | 4 per cent |
| Excess over \$500,000..... | 5 per cent |

Exemptions. The persons mentioned in this class shall be entitled to the following exemptions: Widows, ten thousand dollars; each child under twenty-one (21) years of age, five thousand dollars; all other beneficiaries mentioned in this subsection, two thousand dollars each: *Provided*, grandchildren shall be allowed the single exemption of the child they represent, and in case of specific legacy or bequest the proportion of exemption to which they would be entitled if they took as representatives of the parent.

Inheritors of second class. Second. Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister or descendant of the brother or sister or uncle or aunt by blood of the person who died possessed as aforesaid, at the following rates of tax for each one hundred dollars of the clear market value of such interest:

| Rate of tax. | Rate of Tax |
|--|-------------|
| \$25,000 or less..... | 3 per cent |
| Excess over \$ 25,000 and up to \$100,000..... | 4 per cent |
| Excess over \$100,000 and up to \$250,000..... | 5 per cent |
| Excess over \$250,000 and up to \$500,000..... | 6 per cent |
| Excess over \$500,000..... | 7 per cent |

Third—Inheritors in third class. Third. Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of relationship or collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the person who died possessed as aforesaid, or shall be a body politic or corporate, at the following rates of tax for each one hundred dollars of the clear market value of such interest:

| Rate of tax. | Rate of Tax |
|--|-------------|
| \$25,000 or less..... | 5 per cent |
| Excess over \$ 25,000 and up to \$100,000..... | 6 per cent |
| Excess over \$100,000 and up to \$250,000..... | 7 per cent |
| Excess over \$250,000 and up to \$500,000..... | 8 per cent |
| Excess over \$500,000..... | 9 per cent |

Proviso: Exemptions. *Provided*, that no tax be imposed or collected under this section on legacies or property passing by will or otherwise, or by the laws of this State to religious, educational, or charitable corpora-

tions (not conducted for profit) in this State, and this provision shall apply to all such legacies or property passing by will or by the laws of this State since March twelve, one thousand nine hundred and thirteen; nor shall any tax be imposed in any case where the whole amount of such legacy or devise does not exceed two hundred dollars in value.

Fourth. That in calculating the value of the distributive share the following deductions, and no others, shall be allowed: Debts of the decedent, taxes accrued and unpaid Federal estate taxes and estate and inheritance taxes paid to other States, and death duties paid to foreign countries; drainage and street assessments, funeral and burial expenses, all amounts actually expended for monuments not exceeding the sum of five hundred dollars, commissions of executors and administrators actually allowed and paid; and cost of administration, including reasonable attorneys' fees.

Deductions.

Fifth. That whenever an estate subject to the tax under this act shall be settled or divided among the heirs at law, legatees, or devisees, without the qualification and appointment of a personal representative, the clerk of the Superior Court of the county wherein the estate is situated shall certify the same to the State Tax Commission, and shall also require such heirs at law, legatees, or devisees to report to him under oath the value of said real and personal estate, and shall report said valuation to the State Tax Commission. The clerk is authorized and required to cite all interested parties to appear before him and make the report herein required and pay to him the amount of the inheritance tax due upon said property.

Certificate of settlement without representation.

Report of values by inheritors.

Report to State Tax Commission. Citation to parties in interest.

Sixth. All advancements and gifts equal to or in excess of five per cent of the decedent's estate at the time such advancements or gifts were made, and made within five years of the decedent's death, shall be prima facie made in contemplation of death. Any transfers or conveyances made upon consideration that was grossly inadequate within the same period shall be an inheritance to the extent that the consideration was inadequate at the time it was made.

Advancements and gifts construed as in contemplation of death.

Transfers on inadequate consideration.

Seventh. All bonds and shares of stock or interest therein held by a nonresident of this State in any company incorporated under the laws of some other State or government, which company owns property in this State to the amount of fifty per cent or more of its total property, shall be subject to the tax imposed under section six hereof computed upon a valuation which shall be limited to that part of the total valuation thereof which the property owned in this State bears to the total property of such company.

Interest of non-resident in foreign corporations having property in State.

The words "such property or any part thereof or interest therein within this State" shall include in its meaning bonds and shares of stock in any incorporated company incorporated in this State, regardless of whether or not any such incorporated company shall

"Such property" defined.

Tax on transfer of
bonds and stock.

have any or all of its capital stock invested in property outside of this State and doing business outside of this State, and the tax on the transfer of any bonds or shares of stock in any such incorporated company owning property and doing business outside of this State shall be paid before waivers are issued for the transfer of such bonds or shares of stock as hereinabove provided for.

"Estate" and
"property" de-
fined.

The words "estate" and "property" wherever used in this act, except where the subject or context is repugnant to such construction, shall be construed to mean the interest of the testator, intestate, grantor, bargainor or vendor, passing or transferred to the individual or specific legatee, devisee, heir, next of kin, grantee, donee or vendee, not exempt under the provisions of this act, whether such property be situated within or without this State. The word "transfer" as used in this act shall be taken to include the passing of property or any interest therein, in possession or enjoyment, present or future, by distribution, by statute, descent, devise, bequest, grant, deed, bargain, sale, or gift.

"Transfer" de-
fined.

Railroad com-
panies.

If the incorporated company not incorporated in this State and owning property in this State be a railroad company, the proportion under which the tax shall be paid shall be the proportion which the miles of road of such company in this State bear to the total miles of road of such company.

Liability on foreign
corporations re-
cording transfers.

Any incorporated company not incorporated in this State and owning property in this State which shall transfer on its books the bonds or shares of stock of any decedent holder of shares of stock in such company exceeding in par value five hundred dollars, before the inheritance tax, if any, has been paid, shall become liable for the payment of the said tax, and any property held by such company in this State shall be subject to execution to satisfy same. A receipt or waiver signed by the State Tax Commission of North Carolina shall be full protection for any such company in the transfer of any such stock or bonds.

Protection to cor-
poration.

Blank forms.

The State Tax Commission shall prepare and furnish, upon application, blank forms covering such information as may be necessary to determine the amount of inheritance tax due the State of North Carolina on the transfer of any such bonds or stock; it shall determine the value of such bonds or stock, and shall have full authority to do all things necessary to make full and final settlement of all such inheritance taxes due or to become due, and shall make prompt return to the State Treasurer of all such taxes collected.

Determination of
value of stock.
Final settlements.

Returns to State
Treasurer.

Enforcement of
reports.

The State Tax Commission shall have authority, under penalties provided in section 82 of this act, to require that any reports necessary to a proper enforcement of this act be made by any such incorporated company owning property in this State.

Exercise of power
of appointment
deemed transfers.

Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property made either

before or after the passage of this act, such appointment when made shall be deemed a transfer taxable under the provisions of this act, in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power and had been bequeathed or devised by such donee by will, and the rate shall be determined by the relationship between the beneficiary under the power and the donor; and whenever any person or corporation possessing such power of appointment so derived shall omit or fail to exercise the same within the time provided therefor, in whole or in part, a transfer taxable under the provisions of this act shall be deemed to take place to the extent of such omission or failure in the same manner as though the persons or corporations thereby becoming entitled to the possession or enjoyment of the property to which such power related had succeeded thereto by a will of the donee of the power failing to exercise such power, taking effect at the time of such omission or failure.

Rate.

Failure to exercise power.

SEC. 7. *When all heirs, legatees, etc., are discharged from liability.*

All heirs, legatees, devisees, administrators, executors and trustees shall only be discharged from liability for the amount of such taxes, the settlement of which they may be charged with, by paying the same for the use aforesaid as hereinafter provided.

Liability discharged by payment.

SEC. 8. *Discount for payment in six months; interest after twelve months; penalty after two years.*

All taxes imposed by this act shall be due and payable at the death of the testator, intestate, grantor, donor or vendor, and if the same are paid within six months from the date of the death of the testator, intestate, grantor, donor, or vendor, a discount of three per centum shall be allowed and deducted from such taxes; if not paid within one year from the date of the death of the testator, intestate, grantor, donor, or vendor, such tax shall bear interest at the rate of six per centum per annum, to be computed from the expiration of one year from the date of the death of such testator, intestate, grantor, donor, or vendor, for a period of one year, and ten per centum per annum thereafter until the same is paid.

Discount allowed.

Interest after one year.

The penalty of ten per cent herein imposed may be remitted to simple interest by the State Tax Commission in case of unavoidable delay in settlement of estate or of pending litigation. And the State Tax Commission is further authorized in case of protracted litigation, or other delay, in settlement not attributable to laches of the party liable for the tax, to remit all or any portion of the interest charges accruing under this schedule with respect to so much of the estate as was involved in such litigation or other unavoidable cause of delay: *Provided*, that time for payment and collection of such tax may be extended by the State Tax Commission for good reason shown.

Remission of penalty.

Remission of interest.

Proviso: Extension.

SEC. 8a. *Collection to be made by sheriff if not paid in two years.*

Clerk to certify unpaid taxes to sheriff.

Collection by sheriff.
Sheriff's fees.

Rights of levy and sale.

Sheriff's return.

Settlement.

Proviso: Extension of time.

If taxes imposed by this act are not paid within two years after the death of the decedent, it shall be the duty of the clerk to certify to the sheriff the amount of tax due upon such inheritance, and the sheriff shall collect the same as other taxes, with an addition of two and one-half per cent as sheriff's fees for collecting same; and the sheriff is hereby given the same rights of levy and sale upon any property upon which the said tax is payable as is given in the Machinery Act for the collection of other taxes. The sheriff shall make return to the clerk of the Superior Court of all such taxes within thirty days after collection, to be accounted for by the clerk in monthly settlement with the State Tax Commission as provided by law: *Provided*, that time for payment and collection of such tax may be extended by the State Tax Commission for good reason shown.

SEC. 9. *Executor, etc., shall deduct tax.*

Personal representative or trustee allowed credit for payments.

Demand for payment of tax on specific legacies.
Enforcement of claim.

Distribution of balance.

Payment by representative or trustee.

The executor or administrator or other trustee paying any legacy or share in the distribution of any estate subject to said tax shall deduct therefrom at the rate prescribed, or if the legacy or share in the estate be not money, he shall demand payment of a sum to be computed at the same rates upon the appraised value thereof for the use of the State; and no executor or administrator shall be compelled to pay or deliver any specific legacy or article to be distributed, subject to tax, except on the payment into his hands of a sum computed on its value as aforesaid; and in case of neglect or refusal on the part of said legatee to pay the same such specific legacy or article, or so much thereof as shall be necessary, shall be sold by such executor or administrator at public sale, after notice to such legatee, and the balance that may be left in the hands of the executor or administrator shall be distributed as is or may be directed by law; and every sum of money retained by any executor or administrator or paid into his hands on account of any legacy or distributive share for the use of the State shall be paid by him to the proper officer without delay.

SEC. 10. *Legacy for life, etc., tax to be retained, etc., upon the whole amount.*

Tax on conditional legacies.

Apportionment as interests appear.
Computation of apportionment.

If the legacy or devise subject to said tax be given to a beneficiary for life or for a term of years, or upon condition or contingency with remainder to take effect upon the termination of the life estate or the happening of the condition or contingency, the tax on the whole amount shall be due and payable as in other cases, and said tax shall be apportioned between such life tenant and the remainderman, such apportionment to be made by computation based upon the mortuary and annuity tables set out as sections 1790 and 1791 of the Consolidated Statutes, and upon the

basis of six per centum of the gross value of the estate for the period of expectancy of the life tenant in determining the value of the respective interests.

SEC. 11. *Legacy charged upon real estate, heir or devisee to deduct and pay to executor, etc.*

Whenever such legacy shall be charged upon or payable out of real estate the heir or devisee of such real estate, before paying the same to such legatee, shall deduct therefrom at the rates aforesaid, and pay the amount so deducted to the executor or administrator, and the same shall remain a charge upon such real estate until paid, and in default thereof the same shall be enforced by the decree of the court in the same manner as the payment of such legacy may be enforced: *Provided*, that all taxes imposed by this act shall be a lien upon the real and personal property of the estate on which the tax is imposed or upon the proceeds arising from the sale of such property, from the time said tax is due and payable, and shall continue a lien until said tax is paid and receipted for by the proper officer of the State.

Legacy charges on real estate.

Tax a charge on real estate until paid.
Enforcement of collection.
Proviso: Lien of taxes.

SEC. 12. *Computation of tax on nonresident decedents.*

A tax shall be assessed on the transfer of property made subject to tax as aforesaid in this State of a nonresident decedent if all or any part of the estate of such decedent, wherever situated, shall pass to persons or corporations taxable under this act, which tax shall bear the same ratio to the entire tax which the said estate would have been subject to under this act if such nonresident decedent had been a resident of this State, and all his property, real and personal, had been located within this State, as such taxable property within this State bears to the entire estate, wherever situated: *Provided*, that nothing in this clause contained shall apply to any specific bequest or devise of any property in this State.

Computation of tax on nonresident decedents.

Proviso: Specific bequests.

SEC. 12a. *Specific devise or bequests of nonresident decedents.*

A specific devise or bequest of a nonresident decedent of property within this State shall be taxed at the rate applicable to strangers in the blood, without deduction or exemption: *Provided*, that if the executor of such estate shall file with the State Tax Commission a full and complete report of the entire estate wherever situate, and the age and relationship of the beneficiary to said decedent the proportional part of the deductions and exemptions shall be allowed, and at the rate of tax applicable to such relationship in accordance with section six of this act.

Specific devise by nonresidents.

Proviso: Deductions and exemptions.

SEC. 13. *Foreign executor or administrator transferring stock shall pay the tax on such transfer.*

Whenever any foreign executor or administrator or trustee shall assign or transfer any stocks or bonds in this State standing in the

Transfer of stocks or bonds by foreign fiduciary.

Liability of corporation.

Appraisals and settlements.

Exemptions prorated.

Protection to corporation.

name of the decedent or in trust for a decedent, which shall be liable for the said tax, such tax shall be paid on the transfer thereof; otherwise the corporation permitting such transfer shall become liable to pay such tax.

The State Tax Commission is given authority to make appraisal of such stocks or bonds, and settlement of taxes due under this section. Exemptions shall be prorated as provided in subsection one of section six of this act, and receipt or waiver issued by the State Tax Commission shall be complete protection to any such corporation for the transfer of such stocks or bonds.

SEC. 14. *Information by administrators and executors.*

Statements to be filed by executors and administrators.

Age of minors.

Inventory of estate.

Appraisal.

Deductions.

Time for filing statement.

Blank forms.

Penalty for failure to file statement.

Recovery.

Tentative settlement.

Copy of report to State Tax Commission.

Copy filed or recorded.

Proviso: Estates below \$2,000.

Every administrator shall prepare a statement in duplicate, showing as far as can be ascertained the names of all the heirs at law and their relationship to decedent, and every executor shall prepare a like statement showing the relationship to the decedent of all legatees, distributees and devisees named in the will, and the age at the time of death of the decedent of all legatees, distributees, and devisees to whom property is bequeathed or devised for life or for a term of years, and the names of those, if any, who have died before the decedent, together with the postoffice address of executor, administrator, or trustee. If any of the heirs at law, distributees and devisees are minor children of the decedent such statement shall also show the age of each of such minor children. The statement shall also contain a complete inventory of all the real property of the decedent located in this State, and of all personal property of the estate, together with an appraisal under oath of the value of each class of property embraced in the inventory, and the value of the whole, together with any deductions permitted by this statute, so far as they may be ascertained at the time of filing such statement. The statement herein provided for shall be filed within three months after the qualification of the executor or the administrator, upon blank forms to be prepared by the State Tax Commission and furnished to the clerk of the Superior Court in each county. If any administrator or executor fails or refuses to comply with any of the requirements of this section, he shall be liable to a penalty of not more than one thousand dollars, which shall be recovered by the State Tax Commission for the use of the State in an action to be brought in the Superior Court of Wake County. Every executor or administrator may make a tentative settlement of the inheritance tax with the clerk of the Superior Court based upon the sworn inventory provided in this section. One copy of the duplicate report herein provided to be made shall be mailed immediately by the clerk of the Superior Court to the State Tax Commission and one copy shall be bound or copied in a book to be kept for that purpose, by the clerk of the Superior Court: *Provided*, that this section shall not apply to estates of less

than two thousand dollars in value when the beneficiaries are husband or wife or children or grandchildren of the decedent.

SEC. 14a. Whenever the clerk of the Superior Court shall ascertain that any real estate has passed by will or by the intestate laws of this State and there shall be no executor or administrator of the deceased person the clerk shall ascertain the names of the persons taking said property and their several interests therein, and report the same to the State Tax Commission and said commission shall cause the same to be appraised by an attorney, examiner or agent who shall file a report in duplicate, and the clerk shall enter the same in the appraisal book herein provided for, and shall collect the tax due from the person taking such property and shall enforce payment as herein provided for as fully as if there were an administrator or executor.

Report by clerk when there is not representative.

Appraisal.

Entry in appraisal book.

Collection.

Enforcement of payment.

SEC. 15. *Supervision by State Tax Commission.*

The State Tax Commission shall have complete supervision of the enforcement of all provisions of the Inheritance Tax Act, and shall make rules and regulations for the just administration thereof. It shall regularly employ such attorneys, examiners or special agents as may be necessary for the reasonable carrying out of its full intent and purpose. Such attorneys, examiners or special agents shall, as often as required to do so, visit the several counties of the State to see that all statements required by this act are filed with the clerks of the Superior Court by administrators and executors, or by beneficiaries under wills where no executor is appointed; to examine into all statements filed by such administrators and executors; to require such administrators and executors to furnish any additional information that may be deemed necessary to determine the amount of tax that should be paid by such estate. If not satisfied, after investigation, with valuations returned by the administrator or executor, the attorney, examiner or appraiser shall make an additional appraisal, after proper examination and inquiry, or may, in special cases, recommend the appointment by the commission of a special appraiser, who in such case shall be paid five dollars per day and expenses for his services. The administrator or executor, if not satisfied with such additional appraisal, may appeal within thirty days to the State Tax Commission, which appeal shall be heard and determined as other cases. From this decision or any other decision made after an appeal to the State Tax Commission the administrator or executor shall have the right to appeal to the Superior Court of the county in which said estate is situated for the purpose of having said issue tried; said appeal to be made in the same way and manner as is now provided by law for appeals from the decisions of the Corporation Commission: *Provided*, that the tax shall first be paid, and if it shall be determined upon trial that said tax or any

Supervision by State Tax Commission.

Attorneys, examiners, and special agents.

Investigations.

Additional appraisals.

Special appraiser.

Right of appeal to Commission.

Right of appeal to superior court.

Proviso: Tax to be paid before appeal.

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| State Treasurer to refund. | part thereof was illegal or excessive, judgment shall be rendered therefor with interest and the amount of tax so adjudged overpaid or declared invalid shall be certified by the clerk of the court to and refunded by the State Treasurer. A sum not exceeding three per cent of the inheritance taxes collected and paid into the State Treasury in the previous year is hereby appropriated for the use of the State Tax Commission in carrying out the provisions of this act. Upon request the State Tax Commission may designate an attorney, examiner or special agent to make an appraisal before |
| Appropriation for enforcement of act. | statement is filed by an administrator or executor, and to advise and assist in the making out of such statement. |
| Appraisal before statement. | |
| Assistance in making statement. | |

SEC. 16. *Proportion of tax to be repaid upon certain conditions.*

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| Legatee required to refund to have return of proportion of tax. | Whenever debts shall be proven against the estate of a decedent, after the distribution of legacies from which the inheritance tax has been deducted in compliance with this act, and the legatee is required to refund any portion of the legacy, a proportion of the said tax shall be repaid to him by the executor or administrator if the said tax has not been paid into the State Treasury, or shall be refunded by the State Treasurer if it has been so paid in, upon certificate of the State Tax Commission. |
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SEC. 17. *Clerk to enter returns made by appraisers, etc.*

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| Record of returns. | It shall be the duty of the clerk of the court to enter in a book to be provided at the expense of the State, to be kept for that purpose, and which shall be a public record, the returns made by all administrators, executors and appraisers under this act, opening an account in favor of the State against the decedent's estate; and the clerk may give certificates of payment of such tax from such record; and it shall be the duty of the clerk of the court to transmit to the State Tax Commission on the first Monday of each month a statement of all returns made by administrators, executors and appraisers during the preceding month, giving the name of the estate and a clear valuation thereof, subject to the foregoing tax, and the amount of the tax, together with all taxes collected, which statement shall be entered by the State Tax Commission in a book to be kept by it for that purpose, and the full amounts collected and so returned shall be immediately turned over by the State Tax Commission to the State Treasurer with report of same to the State Auditor. Whenever any such tax shall have remained due and unpaid for one year it shall be lawful for the clerk of the Superior Court to apply to the court by bill or petition to enforce the payment of the same; whereupon said court, having caused due notice to be given to the owner or owners of the estate charged with the tax and to such other person or persons as may be interested, shall proceed according to equity to make such decrees or orders for the payment of the said tax out of such estates as shall be just and proper. |
| Certificates of payment. | |
| Monthly statement of returns. | |
| Record of statements. Payment to Treasurer. | |
| Report to Auditor. | |
| Enforcement of payment. | |
| Notice to persons in interest. | |
| Decrees and orders. | |

SEC. 18. *Court may order executor, etc., to file account, etc.*

If the clerk of the court shall discover that reports and accounts have not been filed and the tax, if any, has not been paid as provided in this chapter, or upon request of the State Tax Commission, the clerk shall issue a citation to the executor, administrator, or trustee of the decedent whose estate is subject to tax, to appear at a time and place therein mentioned, not to exceed 20 days from the date thereof, and show cause why said report and account should not be filed and said tax paid, and when personal service cannot be had, notice shall be given as provided for service of summons by publication; and if said tax shall be found to be due, the said delinquent shall be adjudged to pay said tax, interest, and cost. If said tax shall remain due and unpaid for a period of 30 days after notice thereof, the clerk shall certify the same to the sheriff, who shall make collection of said tax, cost, and commissions for collection, as provided in section 8a of this chapter.

Citation on delinquent representative.

Notice by publication.
Judgment.

Certificate to sheriff.

Collection by sheriff.

SEC. 19. *Clerk to be agent of the State for collection of inheritance taxes.*

The clerks of the Superior Courts of the several counties shall be the agents of the State Tax Commission for the collection of inheritance taxes and for services rendered in collecting and paying over the same, the said agent shall be allowed, in addition to other fees or salary received by them, fees and commissions according to the following schedule, for each estate, to be paid to the said agents by the State Auditor upon voucher issued by the State Tax Commission, and any provision in any local act in conflict with this act is hereby repealed:

Clerks agents of State for collection of inheritance tax.

To be allowed fees and commissions.

Payment of fees and commissions

Repeal of local laws.

For certifying a copy of all inventories filed in any estate subject to inheritance tax, a fee of three dollars for each estate in his jurisdiction.

Fee for copy of inventories.

For the collecting and paying over taxes, after the assessment has been made by the State Tax Commission, or an agent thereof, the following commissions shall be allowed:

Commissions.

On the first \$2,000 of tax collected, 2 per cent.

Above \$2,000 and up to \$10,000, 1 per cent.

Above \$10,000 and up to \$50,000, one-half of one per cent.

Over \$50,000, nothing.

Provided, that when the total fees paid to any clerk under this schedule shall in any one year exceed one thousand dollars, the excess above one thousand dollars shall be retained in the General Fund of the State Treasury for the benefit of the State: *Provided, however*, on estates now in process of settlement on which the final settlement of inheritance taxes is made prior to December the first, 1921, the rate of fees or commissions shall be as provided

Proviso: Limit of total.

Proviso: Estates in process of settlement.

Proviso: No commissions before final settlement.

under chapter 90, Public Laws of 1919: *Provided further*, that upon estates becoming liable after the passage of this act, clerks shall receive no commissions upon tentative settlements until final settlement is made.

Representatives liable for tax.

SEC. 20. Any administrator, executor or trustee who shall fail to pay the lawful inheritance taxes due upon any estate in his hands or under his control within two years from the time of his qualification shall be liable for the amount of said taxes, and the same may be recovered in an action against such administrator, executor or trustee and the sureties on his official bond. Any clerk of the court who shall allow any administrator, executor or trustee to make a final settlement of his estate without collecting the inheritance taxes due by law shall be liable upon his official bond for the amount of such taxes.

Action for recovery.

Liability of clerk.

SEC. 21. *Failure of clerk to collect and pay over tax.*

Failure of clerk to collect and pay tax.

If the State Tax Commission shall ascertain that any clerk has failed to collect or pay over any inheritance tax which he should have collected, the State Tax Commission shall demand payment of the same by said clerk at once, and if such clerk shall fail to account for or pay over such tax within sixty days from such demand, or to show that he has not been negligent and has made diligent effort to collect the same, he shall be liable on his official bond for double the said tax, to be recovered by the State Tax Commission in an action in the Superior Court of Wake County: *Provided*, that this section shall not apply to clerks where the estates have been settled and final account of the estate approved prior to the adoption hereof.

Demand of payment.

Liability on bond.

Action for recovery.

Proviso: Estates heretofore settled.

"Executors" defined.

SEC. 21a. That whenever the word "executor" appears in this section entitled "Inheritance Tax," that it shall include executors, administrators, collectors, committees, trustees, and all fiduciaries.

INCOME TAX

SEC. 22. *Taxpayer to show his income on list.*

Incomes to be listed.

The taxpayer shall list his income for the year ending January first, 1921, from any and all sources from salaries, fees, trades, and professions in excess of one thousand dollars for unmarried persons and fifteen hundred dollars for married persons and widows and widowers having minor child or children.

SEC. 23. *What question blank shall contain in regard to income.*

Questions.

The blanks for listing taxes shall contain the following questions:

As to amount of income.

1. "Was your gross income from salaries, fees, trades, professions and property not taxed, any and all of them, for the year

ending January first, 1921, in excess of one thousand dollars if unmarried, or fifteen hundred dollars if married, or widow or widower with minor child or children?

2. "If so, what was the amount of said excess"?

Excess of exemptions.

SEC. 24. *Rate of income tax.*

On all gross incomes as provided in the preceding section hereof, a tax to be collected as other taxes for that year shall be levied as follows: On the excess over the amount legally exempted up to twenty-five hundred dollars, one per cent; on the excess above twenty-five hundred dollars and up to five thousand dollars, one and one-half per cent; on the excess above five thousand dollars and up to ten thousand dollars, two per cent; on the excess over ten thousand dollars, two and one-half per cent. The above tax shall not be levied upon the income derived from property already taxed nor upon income less than one thousand dollars if unmarried, or fifteen hundred dollars if married or widow or widower with minor child or children. The incomes subject to the above tax are those derived from property not taxed, from salaries, fees and commissions, public or private; from annuities; from trades or professions, and from any other sources the incomes from which are not specifically exempted from taxation by law.

Graduated tax.

Source of taxable income.

SEC. 25. No city, town, township or county shall levy any inheritance tax or income tax.

City, town, township, or county not to levy inheritance or income tax.

SEC. 25a. Sections 22, 23, 24, and 25 of this act shall be and continue in effect so far, and only so far as they apply to the levy, listing and collection of tax on income received in the year ending January first, 1921. For the income tax of other years Schedule D of this act shall apply.

Income tax for 1921.

SCHEDULE B

SEC. 26. *Defining taxes under this schedule.*

Taxes in this schedule shall be imposed as license tax for the privilege of carrying on the business or doing the act named, and nothing in this act contained shall be construed to relieve any person or corporation from the payment of tax as required in the preceding schedule. The license issued under this schedule shall be for twelve months and shall expire on the thirty-first day of May of each year. Such license thus obtained shall be a personal privilege, and shall not be transferable nor any abatement in the tax allowed; and unless otherwise provided in the section levying the tax, the tax levied for the use and benefit of the State shall be collected in each county in which the business is conducted, except as otherwise herein provided. Whenever in this act a tax is graduated with reference to the population of the city or town in which the privilege is exercised, the minimum tax provided in such section shall be applied to the same business or privilege when conducted or exercised outside of a municipality.

License taxes.

Term of license.

License not transferable.
Abatement not allowed.

Collection.

Tax on business conducted outside of municipality.

SEC. 27. *Theaters.*

Rooms or halls used as theater or opera house.
 Graduated tax by number of inhabitants.
 Less than 1,500 inhabitants.
 Less than 3,000 and more than 1,500.
 Less than 5,000 and more than 3,000.
 Less than 10,000 and more than 5,000.
 Less than 15,000 and more than 10,000.
 More than 15,000.
 License issued by sheriff.
 To be posted.
 Counties not to levy tax.
 City or town tax.
 Companies exhibiting in licensed halls not taxed.

On each room or hall used as a theater or opera house, where public exhibitions or performances are given for profit, the license tax shall be as follows: In cities or towns of less than one thousand five hundred inhabitants, twenty-five dollars (\$25) per annum; less than three thousand inhabitants and more than one thousand five hundred, fifty dollars (\$50) per annum; less than five thousand inhabitants and more than three thousand, seventy-five dollars (\$75) per annum; less than ten thousand inhabitants and more than five thousand, one hundred and twenty dollars (\$120) per annum; less than fifteen thousand inhabitants and more than ten thousand, two hundred dollars (\$200) per annum; more than fifteen thousand, three hundred dollars (\$300) per annum. The license under this section shall be issued by the sheriff and shall be conspicuously posted in the entrance of the vestibule of the room or hall. Counties shall not levy any tax under this section, and cities or towns shall not levy a greater amount of license tax than the amount levied by the State. Companies or individuals when performing or exhibiting in rooms or halls licensed under this section shall not be required to pay any other license tax.

SEC. 28. *Traveling theatrical companies.*

Traveling theatrical companies, moving-picture or vaudeville companies.

Two exhibitions in one day.

Owner of place responsible for tax.
 Artists exhibiting their own work.
 Proviso: Reduction.

No county tax.
 City or town tax.
 Application for license.

Expense of collecting license tax.

Proviso: State license.

On every traveling theatrical, traveling moving picture or traveling vaudeville company giving exhibitions or performances in any hall, tent, or other place not licensed as provided in the preceding section, whether on account of municipal ownership or for any other reason, ten dollars on each day's or part of a day's exhibitions or performances; that two or more exhibitions at different times on the same day and place shall only be liable for one day's tax, and the owner of the hall, tent, or other place, shall be responsible for the tax; but artists exhibiting paintings or statuary, work of their own hands, shall only pay two dollars: *Provided*, all such places of amusement as do not charge more than a total of twenty cents for admission at the door and the right to a reserved seat, and shall perform in any given place as much as one week at a time shall only be required to pay ten dollars for the first day and two dollars for each succeeding day. No tax shall be levied by counties under this section, and cities or towns shall not collect a greater amount than the State tax, and the proprietor of any such show shall apply in advance to the sheriff of any county in which a performance is to be given, for a license. Failing to do this, the show shall be subject to the actual expenses incurred by the sheriff or tax collector in enforcing payment of the license levied under this section: *Provided further*, that license may be issued by the State Treasurer for two hundred and fifty dollars to any traveling theatrical, traveling moving picture, or

traveling vaudeville company, or combination of theatrical, moving picture, and vaudeville company, consisting of not more than ten performers, the said license to be valid in any county, and in payment of all State license tax, and a company operating under a State license of two hundred and fifty dollars, shall be subject to municipal license tax of not exceeding ten dollars for the first day's exhibition, and two dollars per day for each succeeding day: *Provided further*, that any traveling organization which exhibits animals or conducts sideshows in connection with its performance shall not be considered a traveling theatrical company under this section.

Municipal tax on companies licensed by State.

Proviso: Shows exhibiting animals or conducting sideshows.

SEC. 28a. On each room, hall, or tent used as a moving picture or vaudeville show, a tax as follows: In towns of less than one thousand five hundred (1,500) inhabitants, twenty-five dollars (\$25) per annum; less than five thousand inhabitants and more than one thousand five hundred, sixty dollars (\$60) per annum; less than ten thousand and more than five thousand, one hundred and twenty dollars (\$120) per annum; less than fifteen thousand inhabitants and more than ten thousand, two hundred dollars (\$200) per annum; more than fifteen thousand inhabitants, three hundred dollars (\$300) per annum. Counties shall not levy any tax under this section, and cities or towns shall not levy more than one-half of the amount levied by the State.

Room, hall, or tent used as moving-picture or vaudeville show.
Towns of less than 1,500.
Less than 5,000 and more than 1,500.
Less than 10,000 and more than 5,000.
Less than 15,000 and more than 10,000.
More than 15,000.
No county tax.
City or town tax.

SEC. 28b. Each person, firm, or corporation engaged in the business of manufacturing, selling, or leasing films used in moving pictures shall pay a privilege tax of one hundred dollars. Counties shall not levy any tax under this section, and cities or towns shall not levy a greater amount of license tax than that of the State.

Film companies.
No county tax.
City or town tax.

SEC. 29. *Circuses, menageries, wild west, dog and pony shows, etc.*

On every exhibition of a circus, menagerie, wild west show, dog and pony show, and every other show not licensed in the preceding sections, a tax as follows, for each day or part of a day: Shows transported by wagons, \$10. Shows requiring transportation of

Every exhibition of a circus, menagerie, wild west show, dog and pony shows and other shows.
Wagon shows.

| | |
|-----------------------------|-------|
| 15-car trains and less..... | \$ 25 |
| 16 to 25-car trains..... | 75 |
| 25 to 40-car trains..... | 100 |
| 40 to 50-car trains..... | 150 |
| Over 50-car trains..... | 200 |

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|------------------------|
| 15-car trains or less. |
| 16- to 25-car trains. |
| 25- to 40-car trains. |
| 40- to 50-car trains. |
| Over 50-car trains. |

Provided, that no county, city or town shall levy more than one-half of the amount levied by the State: *Provided further*, that no county, city, or town shall levy a parade tax. On each side-show with shows requiring less than thirty cars for transportation, ten dollars; on all other shows, twenty-five dollars. Every county shall have the power to fix the county tax on all shows enumerated in this section at such amount as the county commissioners shall deem

Proviso: County, city or town tax.
Proviso: No parade tax.
Side-shows with shows of less than 30 cars.
All other shows.
County tax.

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| Counties having agricultural fairs. | proper, not to exceed one-half the amount levied by the State. |
| Proviso: Notice to sheriff. | That the various county commissioners of any county in North Carolina in which there is a regularly organized agricultural fair may refuse to allow any circus, menagerie, wild west show, dog and pony show, carnival show, to exhibit within five miles of such fair from its beginning to its ending: <i>Provided</i> , that notice is given the sheriff by the commissioners of said county not to issue such license to said entertainments sixty days prior to the date of such exhibition. Notice shall be given the sheriff of each county by management of the shows included in this section five days before any exhibition is given as provided for herein. The person, firm, or corporation by whom any show taxed under this section is owned or controlled shall file with the State Treasurer, not less than five days before the same shall enter the State for the purpose of exhibiting therein, a statement, duly subscribed, setting out in detail such information as the State Treasurer may deem necessary to cover the places within the State where exhibitions are to be given, the character of the exhibition, etc. Upon receipt of such statement the State Treasurer shall fix and determine the amount of the license tax with which such show is chargeable, and shall indorse his findings upon such report, and transmit a copy thereof to the sheriff or tax collector of each and every county in which such show is to exhibit, with full and particular instructions as to the license tax to be collected therefrom, which instructions may be modified from time to time when deemed necessary for the purpose of the proper enforcement of this section. It shall be the duty of the sheriff of each and every county in which such circuses or shows are advertised or exhibited to promptly communicate such information to the State Treasurer; and in case the statement respecting any such shows as herein enumerated shall not be filed in time for certified copies thereof, with proper instructions, to be transmitted to the sheriffs of the several counties, it shall be the duty of the State Treasurer to cause his duly authorized representative to attend at one or more points in the State where such circus or show is advertised or expected to exhibit, for the purpose of securing such statement, or fixing and determining the amount of the license tax with which such show is chargeable and of giving proper instructions for the collection of such tax. Any circus or show which shall exhibit in the State before said statement shall have been filed, or which shall, after the filing of such statement, give any exhibition taxable at a higher rate than the exhibition authorized by the State Treasurer upon the basis of the statement filed, shall be chargeable with a license tax of fifty per cent greater than that hereinbefore prescribed, and the sheriff of any county in which such circus or show shall exhibit shall in all cases collect such excess tax and shall be charged with and make |
| Shows to notify sheriff. | |
| Statement to be filed with State Treasurer. | |
| Determination of license tax. | |
| Indorsement of findings. Copy transmitted to sheriff. | |
| Instructions as to license tax. | |
| Sheriff to communicate with State Treasurer. | |
| State Treasurer to secure information. | |
| Penalty for exhibition before filing statement or exhibition taxable at higher rate. | |
| Sheriff to collect excess tax. | |

settlement as for other taxes: *Provided*, that the State Treasurer in his discretion may remit such excess tax, wholly or in part.

On all carnival companies, traveling circuses and shows of like character, moving picture and vaudeville shows, museums and menageries, merry-go-rounds and ferris wheels, and other like amusement enterprises, conducted for profit under the same general management and filling week-stand engagements, or in giving week-stand exhibitions, whether under canvas or not, the following taxes shall be paid for each week or part of week, to wit:

On all such carnival companies and traveling circuses and shows of a like character, consisting of not more than six distinct attractions, conducted for profit, one hundred dollars (\$100) for the State and a like amount for the county; and, when consisting of more than six distinct attractions, conducted for profit, one hundred and fifty dollars (\$150) for the State and a like amount for the county: *Provided*, that towns and cities of less than ten thousand inhabitants may levy a like tax, in an amount not greater than that levied for both State and county purposes; and cities of more than ten thousand inhabitants may levy a like tax, in an amount not greater than twice that levied for both State and county purposes: *Provided further*, that no such carnival company or combination shall be relieved from the payment of the tax hereinbefore provided for, or of any part thereof, whether State, county, or municipal, by reason of the donation or appropriation of the whole or any part of the proceeds arising from the carrying on of the same to any religious, charitable, educational or other cause whatsoever: *Provided*, that this section does not repeal any local act prohibiting the showing of carnivals or the authority of the board of county commissioners to prohibit such shows.

Proviso: Remission of excess tax.

Carnivals and other week-stand shows and amusements.

Shows of not more than six attractions.

Shows of more than six attractions.

Proviso: Towns and cities of less than 6,000.

Cities of more than 10,000.

Proviso: Tax not released by donation of receipts.

Proviso: Local laws prohibiting carnivals.

SEC. 30. *Certain entertainments exempt from license tax.*

All exhibitions or entertainments given for the sole benefit of religious, charitable or educational objects shall be exempt from taxation: *Provided*, that when operas, chautauquas, star courses or theatrical troupes are employed, such as usually appear in licensed halls or theatres, then the tax shall be the same as that imposed on traveling theatrical companies performing in unlicensed halls: *Provided further*, that no tax shall be charged for any exhibitions or entertainments for the sole benefit of religious, charitable or educational objects and given in halls used at the time exclusively for such objects, nor for exhibitions given at city parks and other resorts, when no charges for admission are made: *Provided*, no county, city or town shall levy any additional tax on chautauquas, and no tax shall be collected for the use of the State on any bona fide chautauqua acting under contract with local committee of guarantors.

Exemptions.

Exhibitions or entertainments for sole benefit of religious, charitable, or educational objects.

Proviso: Tax when operas, chautauqua, star courses, or theatrical troupes employed.

Proviso: Exhibitions in halls used for religious, charitable or educational objects.

Exhibitions in city parks or resort where admission not charged.

Proviso: Tax on chautauquas.

SEC. 31. *Attorneys, physicians, dentists, etc.*

Tax on professions
and occupations.

On each and every practicing lawyer, practicing physician, dentist, oculist, photographer, optician, osteopath, architect, optometrist, veterinary surgeon, public accountant, fire insurance adjuster, electrical engineer, chiropractor, civil engineer, chiropodist, or any person practicing any professed art of healing for fee or reward, the sum of five dollars: *Provided*, that no city, town, or county shall levy an additional license tax under this section. Said license when paid in one county shall be good in every other county in the State.

Proviso: No city,
town, nor county
tax.

License good in
every county.

Real estate and
renting agents.

SEC. 32. *Real estate and rent-collecting agents.*

Every individual or firm or his or their agents acting as agent in buying and selling real estate of any and every description, or collecting rent for compensation, shall pay an annual license tax, in towns of less than five thousand, ten dollars; in towns of more than five thousand and less than ten thousand, fifteen dollars; in towns of more than ten and less than fifteen thousand, twenty dollars; in towns of more than fifteen thousand, twenty-five dollars. Cities and towns may, in their discretion, levy a tax under this section not in excess of the State tax.

Towns less than
5,000.

More than 5,000
and less than
10,000.

More than 10,000
and less than
15,000.

More than 15,000.

City and town tax.

Real estate auction
sales.

SEC. 32a. *Real estate auction sales.*

Any person, firm or corporation that conducts auction sales of real estate for profit shall pay a tax of ten dollars per day on which auction sales of real estate are held, and the county may levy an equal amount: *Provided*, this tax shall not apply to sales under mortgage, deed of trust, or order of court.

County tax.

Proviso: Sales
under legal process.

Coal dealers.

SEC. 33. *Coal dealers.*

On every individual, corporation, firm, or association of persons engaged in and conducting the business of selling coal, at wholesale, an annual license tax of twenty-five dollars; at retail, an annual license tax in each town in which coal is sold or delivered: in towns of less than two thousand five hundred inhabitants, five dollars; in towns of more than two thousand five hundred and less than ten thousand inhabitants, fifteen dollars; in towns of more than ten thousand, fifty dollars: *Provided*, that where the retailer does not deliver the coal to his customers by means of wagons or freight cars or other vehicles, that in such case the annual license tax in any city shall be five dollars.

Wholesale.

Retail.

Towns less than
2,500.

More than 2,500
and less than
10,000.

More than 10,000.
Proviso: Dealers
not making de-
livery.

Collecting agencies.

SEC. 34. *Collecting agencies.*

On every collecting agency collecting accounts, bills, notes, or other money, from one person in favor of another, an annual license tax of twenty dollars.

Dealers in second-
hand clothing.

SEC. 34a. *Dealers in second-hand clothing.*

On every dealer in second-hand clothing, an annual license tax of forty dollars.

SEC. 34b. *Undertakers and embalmers, and retail dealers in coffins.*

Undertakers, embalmers, and retail dealers in coffins.

On all undertakers and embalmers and retail dealers in coffins, an annual license tax in towns and cities of over fifteen thousand inhabitants fifty dollars; in towns and cities of more than ten thousand and less than fifteen thousand, thirty dollars; in towns and cities of more than five thousand and less than ten thousand, twenty dollars; in cities and towns or villages of less than five thousand inhabitants, ten dollars; in villages of less than five hundred inhabitants, the annual license tax shall not be more than five dollars: *Provided*, that this act shall not apply to cabinet makers (and who is not an undertaker) who makes coffins to order.

Towns over 15,000

More than 10,000 and less than 15,000.

More than 5,000 and less than 10,000.

Less 5,000.

Villages of less than 500.

Proviso: Cabinet makers.

SEC. 35. *Dealers in horses and mules.*

On all persons, firms, or corporations who buy and sell horses and mules as a business or for profit, an annual license tax of twenty-five dollars. The foregoing tax shall be for the privilege of selling not exceeding one carload of horses or mules, and for each additional carload of horses or mules bought, an additional tax of five dollars per car shall be paid semi-annually to the sheriff. For the purpose of computing this tax, twenty-five horses or mules shall be considered a carload, and for cars containing more or less than this number, the tax shall be twenty cents per head, and the tax herein imposed shall apply to all purchases by dealers, whether shipped in by freight or otherwise. Every person, firm or corporation engaged in this business shall keep an accurate record of invoices and freight bills covering such shipments until such invoices and freight bills shall have been checked up by the sheriff or traveling auditor of the State Tax Commission. The license for conducting the said business shall be issued by the sheriff of any county in which horses and mules are bought or sold, and shall be good in any county in the State: *Provided*, a separate license shall be required in every county where a separate place of business is maintained. No county, city, or town shall levy or collect any tax under this section. Any person required to take out a license under this section who shall sell or attempt to sell any horses or mules without having obtained such license shall be deemed guilty of a misdemeanor, and upon conviction, shall be fined fifty dollars or imprisoned not exceeding thirty days, the fine to be paid into the State Treasury for the general school fund. No persons shall feign or pretend to be partners when they are in fact not bona fide such, in order to evade the tax to which they would otherwise be liable under the provisions of this section, and a violation of this provision shall make the offender guilty of a misdemeanor. All persons, firms, or corporations operating under a livery stable license who buy horses and mules for sale shall be classed as horse dealers and,

Dealers in horses and mules, for one carload or less.

Each additional carload.

Carload defined.

Head tax.

Tax on all purchases.

Invoices and freight bills.

License issued by sheriff.

Good in any county.

Proviso: Separate licenses for separate places of business.

No county, city, or town tax.

Selling or attempting to sell without license misdemeanor.

Punishment.

Feigned partnerships misdemeanor.

Livery stable keepers.

in addition to their livery stable tax, shall be required to pay such tax as he or they shall be liable for under this section: *Provided*, that this section shall not apply to persons dealing solely in horses or mules of their own raising: *Provided*, any person, firm, or corporation who pays the tax laid in this section shall not be liable for the twenty-five dollars license tax mentioned in section forty-one.

Phrenologists. SEC. 36. *Phrenologists.*

On every person engaged in the practice of phrenology an annual license tax of twenty-five dollars for each county in which such person does business.

Bicycle dealers. SEC. 37. *Bicycle dealers.*

On every individual, corporation, association, or firm, or his or their agents, engaged in the business of buying and selling bicycles or bicycle and motorcycle supplies and fixtures, an annual license tax as follows: In cities or towns of twelve thousand inhabitants or over, ten dollars; in cities and towns of less than twelve thousand inhabitants, five dollars: *Provided*, that nothing in this section shall apply to any individual, corporation, association, or firm conducting the exclusive business of repairing bicycles.

Towns of 12,000 or over.
Less than 12,000.
Proviso: Repairers.

SEC. 38. *Commission merchants and persons selling stock in foreign corporations.*

Commission merchants.

On every commission merchant, broker, or dealer buying or selling goods and merchandise on commission, ten dollars per annum; and on every person, individual, firm, or corporation selling or offering for sale stock in foreign corporations, an annual tax of one hundred dollars.

Salesmen of stock in foreign corporations.

Ship brokers. SEC. 39. *Ship brokers.*

On every person engaged in the business of managing the affairs occurring between the owners of vessels and the shippers or consignees of the freight which they carry, usually known as "ship brokers," an annual license tax of forty dollars; on every person owning or operating marine railways with a hauling capacity of less than eighty tons, fifteen dollars; on every marine railway with a hauling capacity of more than eighty tons and less than one hundred and fifty tons, fifty dollars; on every marine railway with a hauling capacity of more than one hundred and fifty tons, seventy-five dollars.

Marine railways.

Pawnbrokers. SEC. 40. *Pawnbrokers.*

No person shall, without a license authorized by law, engage in the business of lending money or other things for profit for or on account of specific articles of personal property, other than farm products, deposited with the lender in pledge. Any person who shall in any manner lend or advance money as aforesaid on the

pledge and possession of such personal property shall be held to be a pawnbroker. After such person shall have forfeited his right to redeem the property the pawnbroker may cause said property to be sold at public auction. The expense attending the sale shall be paid out of the proceeds of sale, and if any surplus arise from the sale, after satisfying the money advanced, with the interest and costs which have accrued, such surplus shall be paid over to the person depositing the property as aforesaid. Any person acting as pawnbroker without a license shall pay a fine of not less than fifty nor more than five hundred dollars. A pawnbroker shall pay for the privilege of transacting business an annual license tax of two hundred dollars.

Sale of unredeemed pledges.

Expense of sale.

Surplus.

Fine for acting without license.

License tax.

SEC. 41. *Livery stables.*

Livery stables.

On every person, firm, or corporation who keeps horses or mules to hire or let, with or without vehicle, one dollar for every horse or mule kept for that purpose. Such person shall on the 31st day of May of each year furnish to the sheriff a sworn statement of the number of horses or mules sold or so kept at any time during the preceding twelve months, the taxes to be collected by the sheriff or tax collector. Every person, firm, or corporation, operating under a livery stable license who sells more than five horses or mules within six months shall be classed as a horse dealer and shall pay an additional tax of twenty-five dollars, and shall post license from a sheriff in some conspicuous place in his office or place of business.

Statements furnished sheriffs.

Classed as horse dealer.

SEC. 42. *Sewing machines.*

Sewing machines.

Every person, firm, or corporation selling sewing machines in this State shall pay an annual license tax to the Treasurer of one hundred dollars (\$100), and the Treasurer shall issue a license to said person, firm, or corporation to sell sewing machines until July first next thereafter. In addition to the license tax above required, every person, firm, or corporation selling sewing machines shall pay a tax of eighty (80) cents on every hundred dollars of the total amount received during each year for or on account of machines sold, leased, or exchanged in this State during said year and prior thereto, after the ratification of this act, which tax shall be paid to the Treasurer before securing an annual license on July first in each year. Any person, firm, or corporation selling sewing machines without having paid the license tax required by this section shall pay a penalty of two hundred and fifty dollars, to be recovered by the Treasurer in a civil action in the Superior Court of Wake County, and shall also pay double the license and sales taxes required by this section for the year then current. When a person, firm, or corporation makes application for the license required by this section, the Treasurer shall require a sworn statement showing the amount of sales of sewing

Tax on sales.

Tax paid to treasurer.

Penalty for selling without license.

Action for penalty.

Statement of sales for preceding year.

| | |
|--------------------------------------|---|
| Itemized statement. | machines made by the applicant in this State for the year preceding the first day of July then last past. The Treasurer may require an itemized statement, and may require the production of |
| Investigation. | books and papers, and may make such investigation as he may deem proper; and after making said investigation the Treasurer shall find what was the amount received from said sales for said year, and shall collect tax upon said amount at the rate aforesaid. |
| Verification of statements. | If the applicant be a natural person, he shall sign the application and statement of sales and swear to the correctness of the latter. If the application be made by a firm, one of the partners shall verify the application. If it be made by a corporation, the verification of the statement shall be made by one of the managing officers. |
| False statement a misdemeanor. | Any person, firm, or corporation making a false statement for the purpose of defrauding the State out of taxes due under this section shall be guilty of a misdemeanor, and shall be liable to a penalty of one thousand dollars, to be recovered by the Treasurer in a civil action to be instituted in the Superior Court of Wake County. |
| Penalty. | Any person, firm, or corporation taking out license under this section may employ an unlimited number of agents and secure a duplicate copy of said license for each agent by paying a fee of one dollar to the Treasurer, and the county in which the applicant |
| Agents. | does business may charge a tax of five dollars; each duplicate license so issued to contain the name of the agent to whom it is issued and the same to be nontransferable. An agent holding |
| Duplicates of license. | such duplicate copy of license is licensed thereby to sell only the sewing machines sold by the holder of the original license. No |
| County tax. | person, firm, or corporation licensed under this section shall be required to pay any other license or privilege tax; and no county |
| Duplicate license nontransferable. | shall have the right to impose any license or privilege tax. Cities and towns may levy a license or privilege tax, not to exceed |
| Sales under duplicate license. | twenty-five dollars, on any dealer having an office or selling from any receiving point, except upon such companies as have paid |
| No further license or privilege tax. | license tax and tax on receipts as above provided. No person, firm, or corporation paying a tax upon gross sales under this |
| No county tax. | section shall be required to pay a tax on the said sales under or by virtue of any other section of this act. Any merchant or dealer |
| City or town tax. | who shall buy sewing machines from a manufacturer or dealer paying the license and gross sales tax hereunder, may sell such |
| Payment of tax on sales final. | sewing machines without paying any gross sales tax thereon, and without paying any license tax except the cost of securing a |
| Retailers. | duplicate license in the name of the person, firm, or corporation taking out the license, and paying the gross sales tax; and such |
| Protection of duplicate license. | duplicate license shall protect any person, firm, or corporation selling sewing machines upon which the license and gross sales |
| Issue of duplicate license. | taxes shall have been paid, from any additional tax. Such duplicate license issued to such dealer may be issued in the name of the person, firm, or corporation taking out the original license |

and paying the gross sales tax, but may be marked for the benefit of the person, firm, or corporation desiring to again sell in this State such sewing machines.

SEC. 43. *Feather renovators.*

Feather renovators.

On every individual or firm or association of persons, or his or their agents, engaged in the business of renovating feathers, a license tax as follows: Ten dollars for each county in which such business may be solicited or conducted.

SEC. 44. *Peddlers.*

Any person who shall carry from place to place any goods, wares, or merchandise and offer to sell or barter the same or actually sells or barter the same, shall be deemed to be a peddler and shall pay a license tax as follows: Each peddler on foot, twenty-five dollars for each county; each peddler with horse, ox, or mule, with or without vehicle, or with a vehicle propelled by any other power, seventy-five dollars for each county; each and every peddler of medicinal and proprietary preparations, flavoring extracts, spices and toilet articles, whether on foot or with horse, mule, or ox, with or without vehicle, or with vehicle propelled by any other power, but having no free or paid attractions and no attractions upon the streets nor in a tent nor any other place for the purpose of receiving trade, one hundred dollars for each county; each and every peddler of medicine or drugs, whether on foot or with horse, mule, or ox, with or without vehicle, or with a vehicle propelled by any other power, and having any free or paid attractions upon the street or in a tent or in any other place for the purpose of receiving trade, one hundred and fifty dollars for each county. Every itinerant salesman who shall expose for sale, either on the street or in a house rented temporarily for that purpose, goods, wares, or merchandise, shall pay a tax of one hundred dollars in each county in which he shall carry on such business, whether as principal or as agent for any other person. Every person mentioned in this section shall apply in advance for a license to the board of county commissioners of the county in which he purposes to peddle or sell, and the board of county commissioners may, in their discretion, issue the license upon the payment of the tax to the sheriff, which shall expire at the end of twelve months from its date. This section shall not apply to those who sell or offer for sale books, periodicals, printed music, ice, fuel, fish, vegetables, fruits, or any article of the farm or dairy or articles of their own individual manufacture, except medicine or drugs: *Provided*, that the governing body of any town or city having a population of five thousand or more may license and regulate the foregoing in such manner as said governing body may deem advisable. The board of county commissioners shall have power at their discretion to exempt from tax under this section any poor and in-

Peddlers defined.

License tax.

Peddlers on foot.

Peddler with horse, ox, mule, or vehicle.

Peddlers of medicines, extracts, spices, and toilet articles without shows.

Peddlers with shows.

Itinerant salesmen.

Application for license.

Exemptions.

Proviso: Cities of 5,000 or more.

Exemptions by county commissioners.

firm person, and shall exempt Confederate soldiers, and such license shall be good in any county in the State. And no city, town, or county shall levy any tax on Confederate soldiers acting as peddlers. Any person carrying a wagon, cart, buggy, or motor-driven vehicle, or traveling on foot for the purpose of exhibiting or delivering any wares or merchandise, shall be considered a peddler: *Provided*, that this section shall not apply to persons or their agents engaged in exchanging woolen goods for wool: *Provided further*, that this section shall not apply to drummers selling by wholesale and bona fide residents who are blind: *Provided further*, that each person other than a bona fide citizen of the county in which he shall undertake to do business, who shall expose for sale goods, wares, or merchandise in any building, room, or stand rented for such purpose, shall be liable to the tax herein imposed upon itinerant dealers: *Provided further*, that such tax shall be refunded to any such dealer who shall continue to do business in such county for a period of one year: *Provided further*, that nothing in this section shall prevent counties having special acts applying thereto from collecting a higher tax in accordance with the provisions of said special act.

SEC. 45. *Mercantile agencies.*

Mercantile agencies. On every mercantile agency or association doing or soliciting business in this State which has for its object the rating of the commercial status of persons, firms, or corporations, the sum of two hundred and fifty dollars, to be paid by the principal office in the State to the State Treasurer; and no city, town, or county shall levy any additional license tax. Any person representing any mercantile agency which has failed to pay a license tax as above provided shall be guilty of a misdemeanor.

SEC. 46. *Gypsies or fortune-tellers.*

Gypsies or strolling horse traders and fortunes. Every company of gypsies or strolling bands of persons living in wagons or tents or otherwise who trade horses or mules or receive rewards for pretending to tell fortunes, two hundred dollars in each county in which they offer to trade horses or mules or practice any of their crafts, recoverable out of any property belonging to any of the company; but nothing herein contained shall be so construed as to exempt them from indictment or penalties imposed by law; and any other person or persons receiving reward for pretending to tell fortunes or practicing the art of palmistry, and clairvoyants, shall pay twenty-five dollars in each county in which they offer to practice their profession or craft.

SEC. 47. *Lightning rod agents.*

Lightning rods approved by Insurance Commissioner. Subsection 1. No manufacturer or dealer, whether person, firm, or corporation, shall sell, or offer for sale, in this State any brand of lightning rod, and no agent of such manufacturer or dealer

shall sell, or offer for sale, or erect any brand of lightning rod until such brand has been submitted to and approved by the Insurance Commissioner and a license granted for its sale in this State. The fee for such license, including seal, shall be \$50.

Fee for license.

Subsec. 2. Upon written notice from any manufacturer or dealer licensed under the preceding subsection of the appointment of a suitable person to act as his agent in this State, and upon filing an application for license upon the prescribed form, the Insurance Commissioner may, if he is satisfied as to the reputation and moral character of such applicant, issue him a license as general agent of such manufacturer or dealer. Said license shall set forth the brand of lightning rod licensed to be sold, and the fee for such license, including seal, shall be \$50.

License to general agent issued by Insurance Commissioner.

Details of license.
License fee.

Subsec. 3. Such general agent may appoint local agents to represent him in any county in the State by paying to the Insurance Commissioner a fee of \$10 for each such county, which the Insurance Commissioner shall pay to the treasurer of such county. Upon filing application for license of such local agent on a prescribed form, and paying a fee of \$3 for each county in which said applicant is to operate, the Insurance Commissioner may, if he is satisfied that such applicant is of good repute and moral character, and is a suitable person to act in such capacity, issue him a license to sell and erect any brand of lightning rod approved for sale by the general agent in such county applied for.

Local agents.
Fee collected by Insurance Commissioner for use of county.
Application of local agent.
License fee.

License.

Subsec. 4. Each general agent shall submit to the Insurance Commissioner semiannually on January 31st and July 31st, upon prescribed forms, a sworn statement of gross receipts from the sale of lightning rods in this State during the preceding six months, and pay a tax thereon of eighty (80) cents on each one hundred dollars (\$100), such returns to be accompanied by an itemized list showing each sale, the county in which sold, and the agent making the sale.

Statement of gross receipts.

Tax on sales.
Itemized list of sales.

Subsec. 5. No county, city, or town shall levy a license or privilege tax exceeding \$20 on any dealer having a general office or selling from a receiving point, and no person, firm, or corporation paying a tax upon gross sales under this section shall be required to pay a tax on said sale under or by virtue of any other section of this act.

County, city, and town tax.
Sales tax exclusive.

Subsec. 6. All licenses, fees, and taxes collected under this section shall, unless otherwise provided, be paid by the Insurance Commissioner into the State Treasury. Licenses issued under this section are not transferable, are valid for only one person, and revocable by the Insurance Commissioner for good cause after a hearing.

Taxes to be paid to State Treasurer.
License not transferable and revocable.

Subsec. 7. Every agent licensed under this section shall, upon demand, exhibit his license to any officer of the law or citizen, and any person, firm, or corporation acting without a license or

Agent to exhibit license.
Acts prescribed.

selling or offering for sale any brand of lightning rod not approved by the Insurance Commissioner, or of otherwise violating any of the provisions of this act, shall be punished by a fine of not more than \$200 or six months imprisonment for each offense.

Punishment.

Subsec. S. All licenses issued under this section expire on April 1st unless sooner revoked for cause.

Expiry of license.

Hotels.

SEC. 48. *Hotels.*

Room tax graded by charges.

On each hotel charging for transient custom more than one dollar and less than two dollars per day, an annual tax of twenty-five cents for each and every room; hotels charging not less than two dollars nor more than three dollars per day, fifty cents per room; hotels charging in excess of three dollars per day, seventy-five cents per room. Each hotel run on the European plan shall pay an annual tax of fifty cents on each room for which the charge is one dollar and fifty cents or less; on rooms for which the charge is over one dollar and fifty cents and less than two dollars and fifty cents, one dollar; on all rooms two dollars and fifty cents or more, one dollar and fifty cents. The office, dining-room, one parlor, the kitchen and two other rooms shall not be counted when calculating the number of rooms in the hotel: *Provided*, that one-half of the foregoing taxes shall be collected from resort hotels and boarding houses which are kept open for only six months or less in the year, whether the charges are made at daily, weekly, or monthly rates: *Provided further*, that this tax shall not apply to boarding houses charging less than ten dollars per week.

Hotel on European plan.

Room tax graded by charges.

Rooms not counted.

Proviso: Resort hotels and boarding houses.

Proviso: Boarding houses.

SEC. 48a. *Restaurants, etc.*

Restaurants, cafes, cafeteria, or dining rooms.

Tax graded by capacity.

On each restaurant, cafe, or cafeteria, or upon each hotel operating dining service on European plan, an annual license tax as follows: On those having chairs or stools for less than ten persons, five dollars; on those having chairs or stools for more than ten persons and less than twenty-five persons, ten dollars; on those having chairs or stools for more than twenty-five persons, fifteen dollars. On all other restaurants or stands where prepared food is sold as a business, five dollars.

Other restaurants or stands.

SEC. 49. *Cotton compresses.*

Cotton compress.

Every individual, firm, corporation, or association of persons engaged in the business of compressing cotton shall pay an annual license tax of two hundred and fifty dollars on each and every compress.

SEC. 50. *Billiard and pool tables, and bowling alleys.*

Billiard or pool tables and bowling alleys.

Proviso: License outside of town or city.

On each billiard or pool table, each track of the bowling alley or alley of like kind kept for public use, an annual license tax of twenty-five dollars: *Provided, however*, that it shall be unlawful for any sheriff or other officer to issue a license under this section to any person or corporation to maintain a billiard

or pool table or bowling alley for public use outside of incorporated towns or cities, except with the approval of the county commissioners, and all applications for such licenses are hereby required to be filed with the county commissioners at least ten days before being acted upon, and notice thereof published in some newspaper published in the county once a week for two weeks, or posted at three conspicuous places in the community where the license is to be exercised, for two weeks prior to the action of the county commissioners thereon: *Provided further*, that nothing herein shall be construed to require the payment of a license tax on bowling alleys in public parks or on public playgrounds not operated for gain or profit. Notwithstanding the issuance of license by the sheriff hereunder, any city or town shall have the right to prohibit the keeping, for public use, of any billiard or pool tables, bowling alley or alleys of like kind within its limits: *Provided*, the charter of said city or town authorizes the same: *Provided further*, that one-half of the foregoing tax shall be collected from pool rooms at winter or summer resorts which are kept open for not more than five months in the year.

Applications for license.

Notice published.

Proviso: Bowling alleys in parks and playgrounds.

Prohibition by cities.

Proviso: Charter to authorize prohibition.

Proviso: Tax at resorts.

SEC. 51. *Gift enterprises; prize photographs.*

On any gift enterprise or any person or establishment offering any article for sale and proposing to present purchasers with any gift or prize as an inducement to purchase, twenty-five dollars; on every itinerant dealer in prize photographs or prizes of any kind, one hundred dollars in each county in which the business is conducted. The taxes in this section shall be paid to the sheriff or tax collector of the county, but shall not be construed as giving license or relieving such person or establishment from any penalties incurred by violation of the law.

Gift enterprises.

Dealers in prize photographs.

Taxes paid to sheriff.

Penalties not relieved.

SEC. 52. *Slot machines.*

Upon every slot machine operated in this State wherein is kept any article to be purchased by depositing therein any coin or thing of value, and for which may be had any article of merchandise whatsoever, or anything that can be exchanged for any article of merchandise, the sum of two dollars and fifty cents for every machine for each county where set up or operated. Upon every such machine wherein may be seen any picture, or any music may be heard by depositing in the machine any coin or thing of value, and each weighing machine and every machine for making stencils by the use of contrivances operated by slot, wherein money or other thing of value is to be deposited, the sum of two dollars and fifty cents for each machine in each county where set up or operated: *Provided*, that this section shall apply only to such slot machines where the return is in all cases both fixed and certain: *Provided further*, that no specific license tax shall be levied or collected on merchandise machine delivering merchandise of the market value of the coin deposited and used

Slot machines.

Picture, music, weighing, or stencil machines.

Proviso: Return fixed and certain.

Proviso: Slot machines as automatic clerks.

Machines delivering drinking water.

Proviso: Operation of other machines misdemeanor.

Punishment.

Proviso: Tax on machines requiring more than one cent.

Bagatelle table, merry-go-round, hobby-horse, switchback railway, shooting gallery, or other games or play.

Graduated tax.

Towns of less than 5,000.

From 5,000 to 10,000.

More than 10,000.

In connection with places where drinks are sold.

Skating rinks.

Towns of less than 5,000.

From 5,000 to 10,000.

More than 10,000.

Proviso: Outside of towns.

In connection with places where drinks are sold.

as an automatic clerk and kept by dealers in their storehouses and paying taxes as a merchant, or slot machines where drinking-water is delivered at one cent a glass: *Provided further*, that any person using, running, or operating a slot machine of any description for any other purpose than above set forth, or machines exhibiting nude or obscene pictures, shall be guilty of a misdemeanor, and upon conviction shall be fined not less than two hundred nor more than five hundred dollars, or imprisoned not less than three months nor more than one year, or both, at the discretion of the court: *Provided further*, where any machine requires a deposit of more than one cent, the tax shall be five dollars on each machine.

SEC. 53. *Bagatelle tables, etc.*

On each bagatelle table, merry-go-round, hobbyhorse, switchback railway, shooting gallery, or place for any other games or play, with or without name (unless used for private amusement or exercise alone), the following graduated tax shall be paid, to wit: In cities or towns of less than five thousand inhabitants, five dollars; from five thousand to ten thousand inhabitants, ten dollars; in all cities or towns of more than ten thousand inhabitants, twenty dollars. If kept in connection with any place where drinks of any kind are sold, fifty dollars. On skating rinks (unless used for private amusement or exercise alone), the following graduated tax, to wit: In cities or towns of less than five thousand inhabitants, five dollars; from five thousand to ten thousand inhabitants, ten dollars; and all cities or towns of more than ten thousand inhabitants, twenty dollars: *Provided*, that on each bagatelle table, merry-go-round, hobbyhorse, switchback railway or shooting gallery carried on outside of any incorporated city or town, the sum of five dollars. If kept in connection with any place where drinks of any kind are sold, fifty dollars.

SEC. 54. *Stockbrokers.*

Stockbrokers.

Towns of less than 5,000.

More than 5,000 and less than 10,000.

More than 10,000 and less than 15,000.

More than 15,000.

County, city, or town tax.

Every dealer in stocks, bonds, or other securities shall pay for the privilege of transacting business an annual license tax in towns of less than five thousand inhabitants, ten dollars; in towns of more than five thousand and less than ten thousand inhabitants, twenty-five dollars; in towns of more than ten thousand and less than fifteen thousand inhabitants, fifty dollars; in towns of more than fifteen thousand inhabitants, one hundred dollars. No county, city, or town shall levy or collect any tax under this section exceeding twenty-five dollars for the county and ten dollars for the city or town.

SEC. 55. *Bottling works.*

Bottling works.

Each person, firm, or corporation manufacturing or bottling soda water, coca-cola, pepsicola, ginger ale, and like preparations

shall pay an annual tax, in rural districts and towns of two thousand five hundred inhabitants or less, thirty dollars; in towns of over two thousand five hundred and not exceeding five thousand inhabitants, sixty dollars; in towns of over five thousand and not exceeding ten thousand inhabitants, ninety dollars; in towns and cities of over ten thousand and not exceeding twenty thousand inhabitants, one hundred and twenty dollars; in towns and cities of over twenty thousand inhabitants, one hundred and fifty dollars. Every wholesale dealer dealing in the products enumerated in this section shall pay one-half of the taxes imposed in this section; and when manufacturers or bottlers are also wholesale dealers in the products of other manufacturers, they shall also be liable for the tax as wholesale dealers: *Provided*, that wholesale dealers dealing in products manufactured or bottled by manufacturers or bottlers who have paid the tax imposed in this section, shall be liable for one-fourth of the tax imposed in this section: *Provided further*, that no county shall levy more than one-half of the amount levied by the State.

Rural districts and towns of 2,500 or less.
More than 2,500 and not exceeding 5,000.
Over 5,000, not exceeding 10,000.
Over 10,000, not exceeding 20,000.
More than 20,000.

Wholesale dealers.

Manufacturers or bottlers wholesaling liable to tax.
Proviso: Wholesale dealers in products of licensed manufacturers.

Proviso: County tax.

SEC. 56. *Packing houses.*

Upon every meat packing house doing business in this State and upon every wholesale dealer in meat packing house products who owns and operates in this State a cold storage plant or cold storage warehouse in connection with said wholesale business, one hundred dollars for each county in which said business is carried on: *Provided*, that nothing in this act shall apply to packers slaughtering within the State as much as fifty per cent of their sales.

Packing houses and wholesale dealers in packing-house products.

Proviso: Packers slaughtering within the State.

SEC. 57. *Newspaper contests.*

Every person, corporation, or association that conducts contests and offers a prize or prizes to obtain subscriptions to newspapers, an annual license tax of ten dollars for weekly, semi- or triweekly newspapers, and twenty-five dollars for each daily newspaper in which said contest is advertised.

Newspaper contests.

SEC. 58. *Persons, firms, or corporations selling certain oils.*

Each person, firm, or corporation selling illuminating oil, lubricating oil, benzine, naphtha, or gasoline in this State shall pay an annual license tax to the State Treasurer, on or before the first day of July in each year, for the twelve months preceding the first day of June, where the gross sales exceed twenty-five thousand dollars, one per centum upon such gross sales. The said amount of sales shall be returned to the State Treasurer by the general manager of said oil company, if a corporation, and if a natural person, by him, and duly sworn, upon forms to be prepared by the State Treasurer for that purpose. Any person, firm, or corporation subject to this license tax and doing business in this State without having paid such license tax shall be liable

Oil sellers.

Tax on sales.

Sworn statement of sales.

Penalty for doing business without license.

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| Collection. | to a penalty of one thousand dollars, and in addition thereto to double the tax imposed by this section; and the State Treasurer is authorized to bring any suit for the collection of the same in the Superior Court of Wake County. No county shall impose any tax under this section upon the business of oil dealers. No city or town shall levy a license or privilege tax exceeding ten dollars, and only when there is located in such city or town an agency, station or warehouse for the distribution and sale of such oils; and the person, firm or corporation paying the tax upon the gross sales as aforesaid shall not be liable for any other tax except the ad valorem tax upon the property situate and being in this State: <i>Provided</i> , that no tax shall be collected under the provisions of this section while the inspection fees or charges are collected under and by virtue of chapter five hundred and fifty-four of the Public Laws of one thousand nine hundred and nine, entitled "An act to provide for the inspection of illuminating oils and fluids," or under any act passed by the General Assembly of nineteen hundred and seventeen. |
| No county tax. | |
| City or town tax. | |
| Sales tax exclusive. | |
| Proviso: Inspection fees and charges. | |

SEC. 59. *Automobiles for hire.*

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| Automobiles for hire. | On every person, firm, or corporation who keeps automobiles or other motor vehicles for hire, and who in each and every May lists a poll tax or property for taxation in the county in which the business is transacted, shall pay an annual tax of five dollars for each automobile or other motor vehicle kept for that purpose and having seating capacity for not more than seven persons, and for motor vehicles having seating capacity for more than seven persons, ten dollars; and if such person, firm, or corporation aforesaid does not list a poll or property for taxation the annual tax shall be ten dollars for motor vehicles having seating capacity for not more than seven persons, and twenty dollars for motor vehicles having seating capacity for more than seven persons. Every person, firm, or corporation operating one or more automobiles for hire shall carry a number plate in a conspicuous place on each machine so operated for hire, on which shall be printed or stamped the words, "For hire," and also number and date said license expires. Every person, firm, or corporation violating the provisions of this section shall be subject to a fine of five dollars for every day the offense continues without having said license plate. It shall be the duty of the State Tax Commission to purchase a sufficient number of plates for each county, to be paid for by the State Treasurer, and it shall be the duty of the sheriff in each county to purchase a sufficient number of license plates for his county and remit to the State Tax Commission, to be returned to the State Treasurer one-half of the cost of the license plates, to be deducted by the sheriff from the county tax. The authority here given for purchase of license |
| License fee on taxpayers. | |
| Tax on nontax-payers. | |
| Number plates. | |
| Fine for violation of section. | |
| State Tax Commission to furnish plates. | |
| License plates for county. | |
| Payment for license plates. | |
| Payment for license plates of 1917 and 1918. | |

plates by the State shall include authority for payment for license plates purchased for the State for the years 1917 and 1918: *Provided*, the penalty provided above shall not apply, if the tax has been paid and application for the tax made to the sheriff of the county, until tag is furnished by the sheriff.

Proviso: Penalty not to apply.

SEC. 60. *Building and loan associations.*

That on every building and loan association which avails itself of the exemption from ad valorem taxation on so much of the value of all its shares as may be represented by the total loans of such association as provided in the Machinery Act, an annual privilege tax of ten cents on each share in said association issued and outstanding on December thirty-first of the preceding year as shown by reports of such associations to the Insurance Commissioner. That said tax shall be payable to and collected by the Insurance Commissioner for the benefit of the State and the county, city, or town in which said association is located, and paid over to the treasurer or sheriff of each, one-third to the State, one-third to the county, and one-third to the city or town.

Building and loan associations.

Tax collected by Insurance Commissioner.

Division of fee.

SEC. 61. *Pressing Clubs.*

On every person, firm, or corporation engaged in business as a pressing club, and having in their employ not more than two persons, an annual license tax of five dollars: and upon those engaged in such business, and having more than two persons in their employ, an annual license tax of ten dollars. No county shall levy any tax under this section. No city or town shall levy more than the amount levied by the State.

Pressing clubs.

No county tax.

City or town tax.

That section sixty-one shall not apply to any bona fide student of any college or university of this State engaged in business of operating a pressing club during the school term of said college or university.

Students of college or university.

SEC. 61a. That every person, firm, or corporation doing business as a shoe-shine parlor or stand or chair at a fixed place or business that shall charge more than five cents for shining a pair of shoes shall pay an annual tax of five dollars.

Shoe-shine parlors, stands, or chairs.

SEC. 62. *Tobacco warehouse.*

Every person, firm, or corporation operating a warehouse in which leaf tobacco is sold upon commission, shall on or before the thirty-first day of May in each year, obtain a license from the sheriff of the county in which such warehouse is located, for the privilege of operating such warehouse for the next ensuing year. Such license shall be a personal privilege and shall not be transferable, nor shall any abatement be made in the tax. The license shall be for twelve months and shall expire on the thirty-first day of May of the year following. The tax which shall be paid for such license shall be as follows: If in a warehouse in which one

Tobacco warehouses.

License not transferable.
No abatement made.
License for twelve months.
Date of expiration.
Warehouse selling 1,000,000 pounds or less.

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| More than 1,000,000 and less than 2,000,000. | million pounds of leaf tobacco or less was sold the previous year, \$25; if in a warehouse where more than one million pounds of leaf tobacco and less than two million pounds was sold the previous year, the tax shall be \$50; if in a warehouse where two million pounds of leaf tobacco and less than three million pounds of leaf tobacco was sold the previous year, the tax shall be \$125; if in a warehouse where more than three million pounds of leaf tobacco was sold the previous year and less than four million pounds, the tax shall be \$200; if in a warehouse where more than four million pounds of leaf tobacco was sold the previous year and less than five million pounds, the tax shall be \$300; if in a warehouse where more than five million pounds of leaf tobacco was sold the previous year, the tax shall be \$500. The Commissioner of Agriculture shall certify to the sheriffs of each county on or before the thirtieth day of May of each year the name of each person, firm, or corporation operating a tobacco warehouse in such county, together with the number of pounds sold by such person, firm, or corporation for the preceding year. The Commissioner of Agriculture shall report to the solicitor of any judicial district in which a tobacco warehouse is located which shall have failed to make reports of the tobacco sold by such warehouse, and the solicitor shall prosecute any such person, firm, or corporation under the provisions of this act. |
| 2,000,000 and less than 3,000,000. | |
| More than 3,000,000 and less than 4,000,000. | |
| More than 4,000,000 and less than 5,000,000. | |
| More than 5,000,000. | |
| Certificate of sales. | |
| Solicitor notified of failure to report. | |
| Solicitor to prosecute. | |
| Traveling auditors to assist sheriff. | The traveling auditors appointed by the Corporation Commissioners shall assist the sheriffs of the various counties in carrying out the provisions of this act, and shall have the right to examine the books of any warehouse for the purpose of verifying the reports made by such warehouse and ascertaining the number of pounds of leaf tobacco which shall have been sold by such warehouse. |
| Right to examine warehouse books. | |
| Violation of act misdemeanor. Punishment. | Any person, firm, or corporation violating the provisions of this act shall be guilty of a misdemeanor, and upon conviction shall be fined in the discretion of the court. |
| No county, city, or town tax. | No county, city, or town shall levy any additional tax under this section. |
| | Sec. 63. <i>Newsdealers on trains.</i> |
| Newsdealers on trains. | Upon all persons, companies, or corporations carrying on the business of selling books, magazines, papers, fruits, confections or other articles of merchandise on railroad trains in this State, an annual license tax as follows: Where such news company operates on less than three hundred miles of railroad or railroads, two hundred and fifty dollars; where such news company operates on three hundred miles and less than five hundred miles of railroad or railroads, five hundred dollars; where such news company operates on five hundred miles or more of railroad or railroads, one thousand dollars. No county or municipality shall have authority to levy any tax for the privilege of carrying on said business. |
| Less than 300 miles. | |
| 300 miles and less than 500. | |
| 500 or more. | |
| No county or municipal tax. | |

SEC. 64. *Soda fountains and venders of carbonated drinks.*

On each soda fountain operated by any person, firm, or corporation an annual tax as follows: In towns of less than one thousand inhabitants, five dollars (\$5); in towns of over one thousand inhabitants and less than five thousand, ten dollars (\$10); in towns of over five thousand inhabitants and less than ten thousand, fifteen dollars (\$15); in towns of over ten thousand inhabitants and less than fifteen thousand, twenty dollars (\$20); in towns of more than fifteen thousand inhabitants, twenty-five dollars (\$25). No county shall levy any tax under this section. Nothing in this section shall be construed to authorize the sale of soft drinks containing cocaine or any of its salts or derivatives.

Soda fountains.
Towns less than 1,000.
Over 1,000 and less than 5,000.
Over 5,000 and less than 10,000.
Over 10,000 and less than 15,000.
More than 15,000.

No county tax.
Drinks containing cocaine or its salts or derivatives.

SEC. 65. *Dealers in patent rights and formulas.*

On every person, firm, or corporation selling or offering for sale any patent right or formula, an annual license tax of ten dollars for each and every county, to be collected by the sheriff.

Dealers in patent rights and formulæ.

SEC. 66. *Stallions and jacks.*

All persons, firms, or corporations who own and keep for breeding purposes, for pay, any stallion or jack, shall pay an annual license tax of ten dollars (\$10) on each stallion or jack, the same to be collected by the sheriff of the county in which the stallion or jack is kept or used for breeding purposes: *Provided*, that no county, city, or town shall levy any tax under this section.

Stallions or jacks.

Tax collected by sheriff.

No county, city, or town tax.

SEC. 67. *Insurance companies.*

The officer authorized to collect the tax on insurance, bond and investment companies, associations or orders, shall collect and pay into the State Treasurer charges, fees and taxes, as to a life insurance company or association, two hundred and fifty dollars. For each license issued to a fire insurance company or association of companies operating a separate or distinct plant of agencies, two hundred dollars; for each license issued to an accident or insurance company or association, two hundred dollars; for each license issued to a marine insurance company or association, two hundred dollars; for each license issued to a fidelity or surety company or association, two hundred dollars; for each license issued to a plate glass insurance company or association, two hundred dollars; for each license issued to a boiler insurance company or association, two hundred dollars; for each license issued to a foreign mutual insurance company, two hundred dollars; for each license issued to a domestic mutual insurance company operating in not more than two counties, ten dollars; for each license issued to a fraternal order, twenty-five dollars; for each license issued to a bond, investment, dividend, guaranty, registry, title guaranty or debenture company, two hundred dollars; for each license issued to all other insurance companies or

Life insurance companies.
Fire insurance companies.

Accident insurance companies.

Fidelity or surety companies.
Plate-glass insurance companies.
Boiler insurance companies.
Foreign mutual insurance company.
Domestic mutual insurance company.
Fraternal orders.
Bond, investment, dividend, guaranty, registry, title guaranty or debenture company.
Other insurance companies.

Proviso: Fund for prevention of fire waste and accidents.

Tax on premium receipts.

Deduction for return premiums.

Proviso: Investments reducing fees and taxes.

Proviso: Companies chartered in this State.

Franchise tax.

No county, city, or town tax.

Fees and taxes paid to Insurance Commissioner.

License to district agent or manager or organizer.

Local or canvassing agents.

Investments reducing fees.

Certificate if license lost or destroyed.

No charge for seal.

associations, two hundred dollars: *Provided*, that so much of said license fees collected from fire insurance companies as may be necessary shall be used by the Insurance Commissioner for the prevention of fire waste and accidents. All of said companies shall pay a tax of two and one-half per centum upon the amount of their gross premium receipts in this State, with no deduction for dividends, whether returned in cash or allowed in payment or reduction of premiums, or for additional insurance, and without any deduction except for return premiums: *Provided*, that if any general agent or officer of a company shall file with the Insurance Commissioner a sworn statement showing that at least one-fourth of the entire assets of his company are invested in and are maintained in any or all of the following securities or property, viz.: bonds of this State or of any county, city or town in this State, or any property situated in this State and returned for taxation therein, or in loans to its North Carolina policyholders against the reserve on their policies, then the tax shall be one per centum upon the gross premium receipts aforesaid, and the license fee shall be one-half that named above; and if the amount so invested shall be three-fourths of its total assets, the tax shall be one-quarter of one per centum of its gross premium receipts and the license fee shall be one-half that named above; *Provided*, that if such company is chartered in this State and maintains its main office herein, then if the amount so invested shall be equal to its total reserve on business derived from this State, the tax shall be one-quarter per centum upon the gross premium receipts in this State, and the license fee shall be one-half that named above. Companies paying the tax levied in this section shall not be liable for franchise tax on their capital stock, and no county, city or town shall be allowed to impose any additional tax, license or fee. The license fees and taxes imposed in this section shall be paid to the Insurance Commissioner and by him paid into the State Treasury as provided by law.

He shall collect annually for license issued each special or district agent or manager or organizer (including seal) five dollars; for license, including seal, to each local or canvassing agent, two dollars; but any such company having assets invested and maintained as provided in this section shall only be charged for such license one dollar; and for each special agent's license, two dollars and fifty cents. In case of loss or destruction of such license the Insurance Commissioner, for a fee of fifty cents, may certify to its issuance, giving number, date and form, which may be used by the original party named therein in lieu of said original license. There shall be no charge for the seal affixed to such certificate or said license.

Amend section six thousand four hundred and thirty of the Consolidated Statutes by striking out the last two words, "three dollars," and inserting in lieu thereof the words "ten dollars."

Individuals, firms and corporations exchanging reciprocal or inter-insurance contracts as provided herein, shall pay through their attorneys an annual license of one hundred dollars and two and one-half per centum of the gross premium deposits, reduced by all sums distributed among the subscribers, or credited to their account, and also other regular fees.

Fee for nonresident brokers.

Reciprocal or inter-insurance contracts.

SEC. 67a. *Morris Plan companies.*

Every person, firm, association, or corporation operating what are known as Morris Plan companies or doing a similar business in this State, shall pay an annual tax of twenty-five dollars. Said tax shall be paid to the Insurance Commissioner and by him into the State Treasury as other licenses, taxes and fees collected by him.

Morris plan companies.

Tax paid to Insurance Commissioner.

SEC. 68. *Dealers in pistols, etc.*

Every merchant, storekeeper, or dealer who shall keep in stock, sell, or offer for sale, any pistol or metallic pistol cartridges or cartridges used in pistols, shall pay an annual tax of twenty-five dollars; and every such dealer who shall keep in stock any bowie knife, dirk, dagger, slungshot, loaded cane or brass, iron, or metallic knuckles, shall pay an annual license tax of one hundred dollars. A separate license shall be secured for each place where sales are made. That dealers in metallic cartridges only shall pay only one-fourth of said tax.

Dealers in pistols and cartridges.

Dealers in other weapons.

Separate licenses.

Dealers in metallic cartridges only.

SEC. 68a. *Dealers in cap pistols, fireworks, etc.*

Every merchant, storekeeper, or dealer selling or offering for sale cap pistols, firecrackers or other fireworks, shall pay an annual license tax of twenty-five dollars. Every merchant, storekeeper, or dealer selling or offering for sale blank cartridge pistols shall pay an annual license tax of one hundred dollars. A separate license shall be secured for each place where sales are made.

Dealers in cap pistols and fireworks.

Separate licenses.

SEC. 69. *Pianos and organs.*

Every person, firm, or corporation selling pianos, organs, graphophones, victrolas, and other instruments using disc or cylinder records, in this State, shall pay an annual license tax to the Treasurer of fifty dollars, and the Treasurer shall issue a license to said person, firm, or corporation to sell pianos, organs, graphophones, victrolas, and other instruments using disc or cylinder records, until July first next thereafter. In addition to the license tax above required, every person, firm, or corporation selling pianos, organs, graphophones, victrolas, and other instruments using disc or cylinder records, any one or all of them, shall pay

Pianos, organs, and other instruments.

License tax.

Tax on sales.

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| Tax paid before removal of license. | a tax of forty cents on every hundred dollars received from the sale of pianos, organs, graphophones, victrolas, and other instruments using disc or cylinder records, any one or all of them, which tax shall be paid to the Treasurer before securing an annual |
| Penalty for selling without license. | license on July first in each year. Any person, firm, or corporation selling pianos, organs, graphophones, victrolas and other instruments using disc or cylinder records, any one or all of them, without having paid the license tax required by this section shall |
| Action for recovery. | pay a penalty of two hundred dollars, to be recovered by the Treasurer in a civil action in the Superior Court of Wake County, and shall also pay double the license and sales taxes required by |
| Sworn statement of sales. | this section for the year then current. When a person, firm, or corporation makes application for the license required by this section the Treasurer shall require a sworn statement showing the amount of sales of pianos, organs, graphophones, victrolas, and other instruments using disc or cylinder records, any one or all of them, made by the applicant in this State for the year pre- |
| Itemized statement. | ceding the first day of July then last past. The treasurer may require an itemized statement and may require the production of |
| Production of books and papers. | books and papers and may make such investigation as he may deem proper; and after making said investigation, the Treasurer |
| Investigation. | shall find what the amount was received from said sales for said year, and shall collect tax upon said amount at the rate afore- |
| Verification of statement of sales. | said; if the applicant be a natural person, he shall sign the application and statement of sales and swear to the correctness of the latter; if the application be made by a firm, one of the partners |
| False statement a misdemeanor. | shall verify the application; if it be made by a corporation, the verification of the statement shall be made by one of the managing officers. Any person, firm, or corporation making a false state- |
| Penalty. | ment for the purpose of defrauding the State out of taxes due under this section shall be guilty of a misdemeanor and shall be liable |
| Action for penalty. | to a penalty of one thousand dollars, to be recovered by the Treasurer in a civil action to be instituted in the Superior Court of |
| Agents. | Wake County. Any person, firm, or corporation taking out license under this section may employ an unlimited number of agents and |
| Duplicate licenses. | secure a duplicate copy of said license for each agent by paying |
| Fee for duplicates. | a fee of one dollar to the Treasurer, and the county in which the |
| County tax. | applicant does business may charge a tax of five dollars; each |
| Duplicate non-transferable. | duplicate so issued to contain the name of the agent, to whom it is issued, and the same is to be nontransferable. An agent |
| License or privilege tax inclusive. | holding such duplicate copy of license is licensed thereby to sell only the instruments sold by the holder of the original license. No person, |
| No county tax. | firm, or corporation licensed under this section shall be required |
| City or town tax. | to pay any other license or privilege tax; and no county shall have the right to impose any license or privilege tax. No city or town |
| Sales tax inclusive. | shall levy a license or privilege tax exceeding twenty dollars on any dealer having an office or selling from any receiving point. No person, |

firm, or corporation paying a tax upon gross sales under this section shall be required to pay a tax on the said sales under or by virtue of any other section of this act. The State Treasurer may in his discretion exempt from tax under this section blind persons and Confederate veterans selling or offering for sale musical instruments enumerated in this section, such exemption to be subject to withdrawal in the discretion of the State Treasurer at any time and the license canceled.

Exemptions.

SEC. 70. *Cigarette and cigar dealers and manufacturers of cigarettes and cigars.*

On every manufacturer of cigarettes or cigars the following tax: Where the annual output of cigarettes by such manufacturer is less than two hundred and fifty million, two hundred and fifty dollars; where such annual output exceeds two hundred and fifty million, but does not exceed five hundred million, five hundred dollars; where such annual output exceeds five hundred million, two thousand dollars; where the annual output of cigars of such manufacturer is two million or less, twenty-five dollars; where such annual output is over two million, but does not exceed five million, fifty dollars; where such annual output is over five million, but does not exceed ten million, one hundred dollars; where such annual output is over ten million, but does not exceed fifteen million, one hundred and fifty dollars; where such annual output is over fifteen million, but does not exceed twenty million, two hundred dollars; where such annual output is over twenty million, but does not exceed twenty-five million, two hundred and fifty dollars; where such annual output is over twenty-five million, but does not exceed fifty million, five hundred dollars; where such annual output exceeds fifty million, one thousand dollars: *Provided*, that no county, city or town, or township shall levy or collect any tax, assessment, license, or fee from or on such manufacturer except the ad valorem tax. And every person retailing cigarettes or cigars, or both, shall pay a license tax of five dollars per annum. No county shall levy any tax under this section. No city or town shall levy a license or privilege tax exceeding ten dollars.

Manufacturer of cigarettes and cigars.
Cigarettes.
Annual output of cigarettes less than 250,000,000.
Output exceeding 250,000,000 but not 500,000,000.
Output exceeding 500,000,000.
Cigars.
Annual output 2,000,000 or less.
Over 5,000,000.
Over 2,000,000 but not 5,000,000.
Over 5,000,000 but not 10,000,000.
Over 10,000,000 but not 15,000,000.
Over 15,000,000 but not 20,000,000.
Over 20,000,000 but not 25,000,000.
Over 25,000,000 but not 50,000,000.
Over 50,000,000.
No county, city, or town license.
Retailers.

No county tax.
City or town tax.

SEC. 71. *Laundries.*

On every person, firm or corporation engaged in the business of operating a laundry, where steam, electricity, or other motive power is used, an annual license tax in cities and towns of five thousand inhabitants or less, ten dollars; in cities of over five thousand and less than ten thousand inhabitants, fifteen dollars, and in cities of over ten thousand inhabitants, twenty-five dollars.

Laundry.
Towns of 5,000 or less.
Over 5,000 and less than 10,000.
Over 10,000.

SEC. 71a. On every individual, firm, or corporation operating or running a garage in any county or town or city of less than one thousand inhabitants a tax of five dollars. In cities from one

Garages.
Towns of less than 1,000.
Cities of 1,000 to 3,000.

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| From 3,000 to 5,000. | to three thousand inhabitants, ten dollars; from three to five |
| From 5,000 to 10,000. | thousand inhabitants, fifteen dollars; from five to ten thousand |
| From 10,000 to 20,000. | inhabitants, twenty dollars; from ten to twenty thousand inhabi- |
| Over 20,000. | tants, twenty-five dollars, and over twenty thousand inhabitants, |
| | thirty dollars. |

SEC. 72. *Manufacturers of automobiles.*

Manufacturer and dealer in automobiles.
Dealers in automobiles.

License tax.

Application for license.

Class and style of machine.

License to agents.

Number of agents unlimited.

Independent or second-hand dealers.

Proviso: Expiration of licenses.
No abatement.
Proviso: Agents subject to no additional tax.

County tax.

Section printed on license.

Proviso: Traveling representatives.

Every manufacturer of automobiles engaged in the business of selling the same in this State, or every person or persons or corporation engaged in selling automobiles or automobile trucks in this State the manufacturer of which has not paid the license tax provided for in this section, before selling or offering for sale any such machine, shall pay to the State Treasurer a tax of five hundred dollars and obtain a license for conducting such business. Any applicant for a license shall furnish the State Treasurer with the names of every class or style of machine offered for sale, with a written application for the license. The State Treasurer shall, upon the written application of any one who has obtained the license provided in this section and the payment of a fee of five dollars, issue a certified duplicate containing the name of the agent representing the holder of the license, which gives him the privilege of doing business as the agent of the holder of the license. Every one to whom license shall have been issued as provided in this section shall have power to employ an unlimited number of agents to sell only the machine designated in the license, upon the payment of the tax aforesaid. Every independent or second-hand dealer engaged in the business of buying, selling, or exchanging any make of automobiles in this State on which the manufacturer's license of five hundred dollars has been paid, shall pay a license tax of fifty dollars per annum to the State Treasurer and obtain a license for conducting such business: *Provided*, all such licenses shall expire on the thirty-first day of May each year, and there shall be no abatement for fractions of a year: *Provided further*, that an agent holding a certified duplicate license issued at the request of the manufacturer, person or corporation who has paid the five-hundred-dollar license tax, as prescribed in this section shall not be subject to any additional tax. Each county may levy a tax of five dollars upon each agent doing business in the county. It shall be the duty of the State Treasurer to have this section printed on the face of each license issued under this act, for the information and protection of parties to whom the same may be issued: *Provided*, that where a manufacturer or person or persons or corporations licensed to do business in this State as provided by this act employs one or more traveling representatives, such traveling representatives may do business in any county in which the manufacturer or person or persons or corporation employing such traveling

representatives has paid the tax of five dollars to the county as provided by this act, and such traveling representatives shall not be required to pay any tax to the county: *Provided further*, that if any officer, agent, or representative of such manufacturer shall file with the State Treasurer a sworn statement showing that at least three-fourths of the entire assets of the said manufacturer of automobiles are invested in any of the following securities or property, viz.: bonds of the State of North Carolina or of any county, city, or town of said State, or any property situated therein, and returned for taxation therein, the taxes named in this section shall be one-fifth those named: *Provided further*, that if, at the expiration of a State license issued under this section to any manufacturer or person selling automobiles in the State, such license shall have been in force for less than six months, then upon a renewal of such license for the following year the manufacturer or person shall be allowed by the State Treasurer a rebate of two hundred and fifty dollars (\$250) on the new license.

No county tax.

Proviso: Investments reducing tax.

Proviso: Rebate on renewal of license.

SEC. 73. *Emigrant agents.*

On every person, firm, or corporation engaged in procuring laborers for employment out of this State, an annual license tax of two hundred dollars for each county in which such person, firm, or corporation does business, the same to be collected by the sheriff. Any one violating the provisions of this section shall be guilty of a misdemeanor and fined not less than two hundred dollars or imprisoned, in the discretion of the court.

Emigrant agents.

License tax.

Collected by sheriff.

Violation of section misdemeanor.

Punishment.

SEC. 74. *Plumbers, steam and gas-pipe fitters.*

On every person, firm, or corporation engaged in business as a plumber or steam or gas-pipe fitter, and having in their employ an average of not more than three persons for the previous year, an annual license tax of ten dollars; and upon those engaged in such business and having in their employ an average for the previous year of more than three and not more than six persons, an annual license tax of fifteen dollars; and upon those having an average of more than six persons employed for the previous year, twenty-five dollars.

Plumbers, steam and gas pipefitters.

Employing not more than three persons.

More than three but not more than six.

More than six.

SEC. 75. *Trading stamps.*

An annual license tax for the State upon the business of issuing, selling, or delivering trading stamps or checks, receipts, certificates, tokens, or other similar devices to persons engaged in trade or business, with the understanding or agreement, expressed or implied, that the same shall be presented or given by the latter to their patrons as a discount, bonus, or premium or as an inducement to secure trade or patronage, and that the corporation, firm, or association, or person selling or delivering the same will give

Trading stamps.

Gifts by manufacturer or merchant.

County, city, or town tax.

to the person presenting or possessing the same, money or other thing of value, or any concession or preference in any way on account of the possession or presentation thereof, is hereby assessed against and imposed upon each corporation, firm, association, or person engaged in such business, of two hundred dollars; that nothing in this act shall be construed to apply to a manufacturer or to a merchant who sells the goods of such manufacturer from offering to present to the purchaser or customer a gift of certain value as an inducement to purchase such goods: *Provided*, that no county, city, or town shall charge more than one hundred dollars.

SCHEDULE C

SEC. 76. *Defining taxes embraced in this schedule.*

Defining taxes embraced in schedule.

The taxes embraced in this schedule shall be listed and paid as specially herein provided, and shall be for the privilege of carrying on the business or doing the act named; and, if a corporation, shall be a tax for the continuance of its corporate rights and privileges given under its charter, if incorporated in this State; or by reason of any act of domestication, if incorporated in another State, and shall be subject to other regulations mentioned in section twenty-six under Schedule B.

SEC. 77. *Privilege tax on chair and sleeping cars.*

Chair and sleeping-car companies to report receipts.

Every company operating chair cars and sleeping cars on which extra fare is charged shall make report to the State Auditor on or before the first day of October for the year one thousand nine hundred and twenty, and on or before the thirtieth day of July annually thereafter of the gross receipts collected from passengers transported between points in this State for the preceding year ending the thirtieth of June, which shall be verified by the oath of the secretary and treasurer of such company, and the said State Auditor shall certify said amount to the State Treasurer.

Verification.

License tax.

The annual license tax for operating such chair and sleeping cars within the State shall be three per cent (3%) of the gross earnings for the previous year. The tax imposed by this section shall be paid to the State Treasurer at the time of making the report provided for herein. No county, city or town shall impose any tax under this section.

Tax paid to treasurer.

SEC. 78. *Obsolete.*

SEC. 79. *Privilege tax on express companies.*

Returns of express companies.

That every express company doing business in this State shall, on or before the thirtieth day of July in each year, make and return to the Corporation Commission a statement of the total number of miles of railroad lines over which such express company operates in this State; the said Corporation Commission

shall certify the same to the State Treasurer as a basis for assessment and collection of the tax levied in the following schedule:

Sec. 79a. *Rate of taxation.*

Each express company doing business in this State shall pay to the State Treasurer an annual privilege or license tax as follows: Any such company which earned from its express transportation business not more than six per cent upon its capital invested the previous calendar year shall pay at the rate of five dollars (\$5) per mile. Any such company which so earned as much as seven per cent and less than eight per cent upon its capital invested the previous calendar year shall pay at the rate of six dollars (\$6) per mile. And any such company which so earned eight per cent or more upon its capital invested the previous calendar year shall pay at the rate of seven dollars (\$7) per mile. Any such company not having had previous earnings shall pay at the rate of five dollars (\$5) per mile: *Provided*, that no county shall levy any tax under this section. There may be levied and collected by every incorporated municipality in the State of North Carolina from each express company, for the privilege of doing business within the municipal limits of said incorporated municipalities, a privilege or license tax, to be computed and based on the population of said municipalities, as follows: Incorporated municipalities having a population of five hundred people or less, five dollars per annum; incorporated municipalities having a population of five hundred people and not exceeding one thousand people, ten dollars per annum; incorporated municipalities having a population of one thousand and not exceeding five thousand people, twenty dollars per annum; incorporated municipalities having a population of five thousand and not exceeding ten thousand people, thirty dollars per annum; incorporated municipalities having a population of ten thousand and not exceeding twenty thousand people, fifty dollars per annum; incorporated municipalities having a population of exceeding twenty thousand people, seventy-five dollars per annum: *Provided further*, that nothing in this section shall be construed to authorize the imposition of any tax upon interstate commerce, or upon any business transacted for the Federal Government.

Rate of tax.

On companies earning not more than six per cent.

Seven per cent and less than eight.

Eight per cent or more.

Companies not having previous earnings.

Proviso: No county tax.

Municipal tax.

Towns of 500 or less.

500 and not exceeding 1,000.

1,000 and not exceeding 5,000.

5,000 and not exceeding 10,000.

10,000 and not exceeding 20,000.

Exceeding 20,000.

Proviso: Interstate commerce and Federal government.

Sec. 80. *Telegraph companies.*

Each and every person, firm, or corporation operating within this State the apparatus necessary to communication by telegraph shall pay, for the privilege of engaging in such business, to the State an annual license tax of five dollars per mile for each pole mile of such telegraph line owned or operated by them within the State, as shown by report of such telegraph company to the Tax Commissioners under section forty-eight of the Machinery Act, and it shall be the duty of the Tax Commissioners to certify to

Telegraph companies.

Mileage reported to Auditor.

the State Auditor the number of miles of line operated by such telegraph company in this State, and it shall be the duty of the State Treasurer to collect the tax as herein levied upon the basis of mileage as reported: *Provided*, that nothing in this section shall be construed to authorize the imposition of any tax upon interstate commerce or upon any business transacted for the Federal Government: *Provided*, that no county shall levy any additional tax under this section, but towns may levy the following taxes: Those having a population of one thousand and not exceeding five thousand, ten dollars; from five thousand to ten thousand, fifteen dollars; from ten thousand to twenty thousand, twenty dollars; over twenty thousand, fifty dollars.

SEC. 81. *Telephone companies.*

On every telephone company doing business in this State, an annual tax of three per cent on the gross receipts of such telephone company within the State, reckoning for the purpose of ascertaining the amount of such gross receipts the proportion of the interstate business done within the State which is properly credited to North Carolina: *Provided*, that if any such company shall file with the Board of State Tax Commissioners a statement, signed and sworn to by its principal officer in this State, showing that at least one-quarter of the entire assets of his company, when his company has assets, are invested in and are maintained in any or all of the following securities or property, viz.: bonds of this State or of any county, city, or town of this State, or any property situated in this State and taxable therein, then the tax shall be one and one-half per cent; and if the amount so invested shall be one-half of its total assets the tax shall be two per cent; and if the amount so invested shall be three-fourths of its total assets the tax shall be one per cent. The superintendent, general manager, or other chief officer of every such company shall make and return, under oath, to the Treasurer of the State, within ten days after the first day of January, April, July, and October of each year, the amount of the gross receipts of the company for the quarter ending on the first day of the month immediately preceding, and pay to the Treasurer the tax herein imposed at the time of making such return. It shall be the duty of each sheriff to report to the Treasurer any such company doing business in his county. In case of default of such return and payment of tax, the company shall pay a penalty of one thousand dollars, to be collected by such sheriff as the Treasurer of the State shall designate, by distress or otherwise: *Provided further*, no county, city, or town shall be allowed to impose an additional tax, license, or fee provided in this section, except the ad valorem tax.

Treasurer to collect tax.

Proviso: Interstate commerce and business of Federal government.

Proviso: No county tax.
Town tax.

Telephone companies.
Tax on receipts.
Ascertainment of receipts.

Proviso: Investments reducing tax.

Returns of gross receipts.

Payment of tax.

Sheriff to report companies doing business in his county.
Penalty for default in return or payment.

Proviso: No county, city, or town tax.

SEC. 82. *Franchise tax on corporations.*

Domestic corporations. Between the first day of May and the first day of July, one thousand nine hundred and thirteen, and annually thereafter during the month of May, each corporation organized under the laws of this State shall make a report in writing to the State Tax Commission in such form as the commission may prescribe.

SEC. 82 (1). Such report shall be signed and sworn to before an officer authorized to administer oaths, by the president, vice president, secretary, or general manager of the corporation, and forwarded to the Commission.

SEC. 82 (2). Such report shall contain—

- (a) The name of the corporation.
- (b) The location of its principal office.
- (c) The name of the president, secretary, treasurer, and members of the board of directors, with postoffice addresses of each.
- (d) The date of the annual election of officers.
- (e) The amount of authorized capital stock and the par value of each share.
- (f) The amount of capital stock subscribed, the amount of capital stock issued and outstanding, and the amount of capital stock paid up.
- (g) The nature and kind of business in which the corporation is engaged, and its place or places of business.
- (h) The change or changes, if any, in the above particulars made since the last annual report.

SEC. 82 (3). Upon the filing of the report provided for in the last three preceding subsections, the Commission, after finding such report to be correct, shall, on or before the first Monday of August, determine the amount of the subscribed or issued and outstanding capital stock of each such corporation. On the first Monday in August, or as soon thereafter as practicable, the Commission shall certify the amount so determined by it to the Auditor of the State, who shall charge for collection on or about August fifteenth, as herein provided, from such corporation, a fee of one-tenth of one per cent upon its subscribed or issued and outstanding capital stock, which fee shall not be less than ten dollars in any case. Such fee shall be payable to the Treasurer of the State on or before the first day of the following October. No county, city, or town shall have the power to levy any franchise tax under this section.

SEC. 82 (3½). That where a report required to be made under the provisions of this section to the State Tax Commission by any domestic corporation shows capital stock issued and outstanding by any such company to be less than one-half of the assessed value for taxation of all the property of such company in this State for the year in which report is made, or the report of any foreign

Franchise tax.

Domestic corporations to report annually.

Report to be verified.

Report to contain:

Name of corporation.

Principal office.

Names and address of officers.

Date of election.

Amount of stock and par value of shares.

Amount of stock subscribed, issued and outstanding, and paid up.

Nature and kind of business.

Places of business.

Changes since last report.

Commission to determine subscribed or issued and outstanding stock.

Certificate to Auditor.

Fee charged for collection.

Minimum of fee.

Fee payable to Treasurer.

No county, city, or town tax.

Calculation of franchise tax when stock is less than one-half of value of property.

corporation shows the proportion of the capital stock of such foreign corporation apportionable to this State under the rules laid down in section 82 of this act to be less than one-half of the assessed value for taxation of all the property of such company in this State for the year in which such report is made, the measure of the extent to which the corporate franchise of any such corporation is being used and the amount of franchise tax to be paid by any such corporation shall be calculated with reference to the sum of one-half of the total assessed value of all the property of such corporation in this State.

Reports from
foreign corpora-
tions.

SEC. 82 (4). *Foreign corporations.* Annually during the month of July, each foreign corporation doing business in this State, and owning or using a part or all of its capital or plant in this State, and subject to compliance with all other provisions of law, and in addition to all other statements required by law, shall make a report in writing to the commission in such form as the commission may prescribe.

Verification of
report.

SEC. 82 (5). Such report shall be signed and sworn to before an officer authorized to administer oaths, by the president, vice president, secretary, superintendent, or managing agent in this State and forwarded to the Commission.

Report to contain:

SEC. 82 (6). Such report shall contain—

Name and domicile
of corporation.

(a) The name of the corporation and under the laws of what State or country organized.

Principal office.

(b) The location of its principal office.

Names and address
of officers.

(c) The names of the president, secretary, treasurer, and members of the board of directors, with the postoffice address of each.

Date of election.

(d) The date of the annual election of officers.

Amount of capital
and par value of
shares.

(e) The amount of authorized capital stock, and the par value of each share.

Amount of stock
subscribed, issued,
and paid up.

(f) The amount of capital stock subscribed, the amount of capital stock issued, and the amount of capital stock paid up.

Nature of business
and places of business.

(g) The nature and kind of business in which the company is engaged, and its place or places of business, both within and without the State.

Location of offices
in this State and
name and address
of agent in charge.

(h) The name and location of its office or offices in this State, and the name and address of the officers or agents of the corporation in charge of its business in this State.

Value and location
of property in this
State and outside
this State.

(i) The value of the property owned and used by the company in this State, where situated, and the value of the property owned and used outside of this State, and where situated.

Volume of business
in this State.

(j) The volume of business done by the company in this State.

Volume of business
outside of State.

(k) The volume of business done by the company outside of the State, and where the said business is done.

Changes since last
report.

(l) The change or changes, if any, in the above particulars, made since the last annual report.

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| <p>SEC. 82 (6½). <i>Railroads.</i> Every railroad company doing business in this State shall annually on or before the thirtieth day of July make and return to the State Tax Commission, in such form and upon such blanks as shall be furnished by the State Tax Commission, and giving such information as the State Tax Commission shall require, for the purpose of carrying out the provisions of this section, and upon which report the State Tax Commission shall ascertain and certify to the State Auditor the value upon which the amount of taxes which shall be paid by any such railroad company as a franchise or privilege tax shall be calculated. The basis upon which such calculation shall be made by the State Tax Commission and the extent to which every such railroad company is exercising its franchise in this State shall be found to be the value of the property, tangible and intangible, of each such railroad company in the State assessed for the year in which such report is made for <i>ad valorem</i> taxes. The franchise tax of each such railroad company for the privilege of exercising its franchise in this State shall be one-tenth of one per cent (0.1%) of the value so ascertained by the State Tax Commission, and such tax shall be due and payable on or before the fifteenth day of October in each year. If any such company shall fail to make the report provided for, it shall be the duty of the State Tax Commission to make an approximation from the reports and records on file in that department of the amount of taxes due under this section, and certify same to the State Auditor and Treasurer for collection. No county, city or town shall be allowed to collect any taxes under this section.</p> | <p>Railroad companies to report annually.</p> |
| | <p>Commission to certify values to Auditor.</p> |
| | <p>Basis of calculation.</p> |
| | <p>Rate of franchise tax.</p> |
| | <p>When due.</p> |
| | <p>Approximation if company delinquent.</p> |
| | <p>No county, city, or town tax.</p> |
| <p>SEC. 82 (7). Upon the filing of the report provided for in subsections four, five, and six, the commission, from the facts thus reported, and any other facts coming to its knowledge bearing upon the question, shall, on or before the first Monday in September, assess and fix the proportion of the subscribed or issued and outstanding capital stock of the company represented by its property or business in this State, and certify the same to the Auditor of the State on or before the first Monday in October.</p> | <p>Commission to assess and fix proportion.</p> |
| | <p>Certificate to Auditor.</p> |
| <p>SEC. 82 (8). On or before October fifteenth the Auditor of State shall charge for collection, as herein provided, annually from such company, in addition to the initial fees otherwise provided for by law, for the privilege of exercising its franchise in this State, a fee of one-tenth of one per cent upon the proportion of the subscribed or issued and outstanding capital stock of the corporation represented by property owned and used for or business transacted in this State as found and certified by the State Tax Commission, which fee shall not be less than ten dollars in any case. Such fee shall be payable to the Treasurer of the</p> | <p>Auditor to charge for collection.</p> |
| | <p>Minimum charge. When fee payable.</p> |

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| No county, city, or town tax. | State on or before the first day of the following December. No county, city, or town shall have the power to levy any franchise tax under this section. |
| Companies elsewhere taxed. | SEC. 82 (9). That nothing in the nine preceding subsections of this act shall apply to banks, insurance companies, fraternal, beneficent associations, building and loan associations, express, telephone or telegraph companies, or other corporations, upon which a franchise tax may be levied in other sections of this act. |
| Correction of findings. | SEC. 82 (10). <i>General provisions.</i> Between the dates herein fixed for the determination of the amount of subscribed or issued and outstanding capital stock of a domestic corporation and the proportion of the authorized capital stock of a foreign corporation, represented by property owned and used or business transacted by it in this State, and the dates herein fixed for the certification to the Auditor of State of such amount or proportion, the commission may, on the application of any person or company interested, or on its own motion, review and correct its findings. |
| Treasurer to give receipts. | SEC. 82 (11). Upon the payment of the tax or fee provided for in this act to the Treasurer of State, the Treasurer of State shall make out and deliver to the public utility or corporation so paying a receipt for the payment by such public utility or corporation of the tax or fee herein provided for. |
| Lien for fees, taxes, and penalties. | SEC. 82 (12). The fees, taxes, and penalties required to be paid by this act shall be the first and best lien on all property of the public utility or corporation, whether such property is employed by the public utility or corporation in the prosecution of its business or is in the hands of an assignee, trustee, or receiver for the benefit of the creditors and stockholders thereof. |
| Penalty for failure or neglect to report. | SEC. 82 (13). <i>Penalties.</i> If a public utility or corporation required to file a report by any provision of this act fails or neglects to make such report as required herein, it shall be subject to a penalty of ten dollars per day for each day's omission after the time limited in this act for making such report. |
| | SEC. 82 (14). <i>Obsolete.</i> |
| Collection of taxes, fees, and penalties, by sheriff. | SEC. 82 (15). Such taxes and fees and penalties thereon may be certified by the State Auditor to the sheriff of the county in which any such company has its home office, or of any county in which any such company may own property, for collection as provided in section four of this act, and if collection is not made in this way such taxes or fees and penalties thereon may be recovered by an action in the name of the State, which may be brought in the Superior Court of Wake County, or in any county in which such corporation has an office or place of business, or in which such public utility is doing business, or the line of any street, suburban, or interurban railroad company or railroad company is located, and such Superior Court shall have jurisdiction. |
| Action for recovery. | |
| Venue. | |
| Jurisdiction. | |

tion of such action regardless of the amount involved therein. The Attorney-General, on request of the State Treasurer, shall institute such action in the Superior Court of Wake County, or of any such counties as the State Treasurer may direct. In any such action it shall be sufficient to allege that the tax, fee, or penalty sought to be recovered stands charged on the delinquent duplicate of the Treasurer of State, and that the same has been unpaid for a period of thirty days after having been placed thereon.

Attorney-General
to institute action.

Sufficient allega-
tions.

SEC. 82 (16). All foreign corporations, and the officers and agents thereof, doing business in this State, shall be subject to all the liabilities and restrictions that are or may be imposed upon corporations of like character, organized under the laws of this State, and shall have no other or greater powers. Every contract made by or on behalf of any such foreign corporation, affecting the liability thereof, or relating to its property within this State, before it shall have complied with the provisions of section eleven hundred and ninety-four of the Revisal of one thousand nine hundred and five, shall be wholly void on its behalf and on behalf of its assigns; but shall be enforceable against it or them. Nothing contained in this subsection shall be held or construed to apply to insurance corporations, fraternal, beneficiary associations, or building and loan associations, banking, railroad, express, telephone, and telegraph companies.

Foreign corpora-
tions subject to
liabilities and re-
strictions as home
companies.

Contracts by or on
behalf of foreign
corporations.

Corporations.

SEC. 82 (17). If a corporation, wherever organized, required by the provisions of this act to file any report or return or to pay any tax or fee, either as a public utility or as a corporation, organized under the laws of this State, or as a foreign corporation for profit doing business in this State and owning and using a part or all of its capital or plant in this State, or as a sleeping-car, freight line, or equipment company, fails or neglects to make any such report or return or to pay any such tax or fee for ninety days after the time prescribed in this act for making such report or return or for paying such tax or fee, the Commission shall certify such fact to the Secretary of State. The Secretary of State shall thereupon cancel the articles of incorporation of any such corporation which is organized under the laws of this State by appropriate entry upon the margin of the record thereof, or cancel the certificate of authority of any such foreign corporation to do business in this State, by proper entry. Thereupon all the powers, privileges, and franchises conferred upon such corporation by such articles of incorporation or by such certificate of authority shall cease and determine. The Secretary of State shall immediately notify such domestic or foreign corporation of the action taken by him.

Delinquency of
corporations certi-
fied to Secretary of
State.

Action by Secre-
tary of State as to
home companies.

As to foreign cor-
porations.

Effect of action.

Secretary of State
to notify corpora-
tion of action.

Penalty for exer-
cising corporate
powers after action
by Secretary of
State.

SEC. 82 (18). Any person or persons who shall exercise, or attempt to exercise any powers, privileges, or franchises under the

articles of incorporation or certificate of authority, after the same are canceled, as provided in any section of this act, shall be fined not less than one hundred dollars nor more than one thousand dollars.

Revocation of cancellation.

SEC. 82 (19). Any corporation whose articles of incorporation or certificate of authority to do business in this State have been canceled by the Secretary of State, as provided in section 82 (17) of this act, upon the filing, within two years after such cancellation with the Secretary of State, of a certificate from the Commission that it has complied with all the requirements of this act and paid all taxes, fees, or penalties due from it, and upon the payment to the Secretary of State of an additional penalty of fifty dollars, shall be entitled to again exercise its rights, privileges, and franchises in this State, and the Secretary of State shall cancel the entry made by him under the provisions of section 82 (17) of this act, and shall issue his certificate entitling such corporation to exercise its rights, privileges, and franchises.

Additional penalty imposed.

Evidence of revocation.

Remedy by injunction; Attorney-General to sue.

SEC. 82 (20). In addition to all other remedies for the collection of any taxes or fees due, under the provisions of this act, the Attorney General shall, upon request of the State Treasurer, whenever any taxes, fees, or penalties due under this act from any public utility or corporation shall have remained unpaid for a period of ninety days, or whenever any corporation or public utility has failed or neglected for ninety days to make or file any report or return required by this act, or to pay any penalty for failure to make or file such report or return, apply to the Superior Court of Wake County, or of any county in the State in which such public utility or corporation is located or has an office or place of business, for an injunction to restrain such public utility or corporation from the transaction of any business within this State until the payment of such taxes or fees and penalties thereon, or the making and filing of such report or return and payment of penalties for failure to make or file such report or return, and the cost of such application, which shall be fixed by the court. Such petition shall be in the name of the State, and if it is made to appear to the court, upon hearing, that such public utility or corporation has failed or neglected, for ninety days, to pay such taxes, fees, or penalties thereon, or to make and file such reports, or to pay such penalties for failure to make or file such reports or returns, such court shall grant and issue such injunction. All action brought under this act shall have precedence over any civil cause of a different nature pending in such court, and such court shall always be deemed open for the trial of any such action brought therein.

Venue.

Petition in name of State.

Injunction granted. Precedence of action.

Remedy by quo warranto.

SEC. 82 (21). If any corporation fails or neglects to make and file the reports and returns required by this act, or to pay the

penalties provided in this act for failure to make and file such reports or returns, for a period of ninety days after the time prescribed in this act, the Attorney General, on request of the commission, shall commence an action of *quo warranto* in the Superior Court of Wake County or any county in this State in which such corporation is located or has an office or place of business, to forfeit and annul its privileges and franchises. If the court is satisfied that any such corporation is in default as aforesaid, it shall render judgment ousting such corporation from the exercise of its privileges and franchises within this State, and shall otherwise proceed as provided by law.

Attorney-General
to bring action.
Venue.

Judgment of
ouster.

SEC. 82 (22). Whoever, being an officer, agent, or employee of any public utility, company, firm, person, copartnership, corporation, or association subject to the provisions of any law which the Tax Commission of North Carolina is required to administer, shall fail or refuse to fill out and return any blanks, as required by such law, or shall fail or refuse to answer any questions therein propounded, or shall knowingly or willfully give a false answer to any such question wherein the fact inquired of is within his knowledge, or who shall, upon proper demand, fail or refuse to exhibit to such commission or any commissioner, or any person duly authorized, any book, paper, account, record, or memorandum of such public utility which is in his possession or under his control, shall be fined not more than one thousand dollars for each offense.

Fine on officer,
agent, or employee
failing or refusing
to supply information.

SEC. 82 (23). A forfeiture of not less than five hundred dollars nor more than one thousand dollars shall be recovered from any such public utility, company, firm, person, copartnership, corporation, or association for each violation of the next preceding subsection when such officer, agent, or employee acted in obedience to the direction, instruction, or request of such public utility, company, corporation, or association, or any general officer thereof.

Forfeiture by com-
pany ordering fail-
ure or refusal by
officer, agent, or
employee.

SEC. 82 (24). Every day during which any public utility, company, corporation, association, firm, copartnership, officer, or individual, subject to the provisions of any law which the Tax Commission of North Carolina is required to administer, or any officer, agent, or employee thereof, shall willfully fail to observe and comply with any order or direction of such Commission or to perform any duty enjoined by such law shall constitute a separate and distinct offense.

Separate offense.

SEC. 82 (25). *Banks.* Each company, firm, corporation, person, association, copartnership, or public utility shall furnish the commission in the form of returns prescribed by it all information required by law and all other facts and information, in addition to the facts and information in this act specifically required to be given, which the commission may require to enable it to

Further informa-
tion to be furn-
ished.

- Specific answers. carry into effect the provisions of the laws which the Commission is required to administer, and shall make specific answers to all questions submitted by the Commission.
- Blanks to be filled. SEC. 82 (26). Any such company, firm, corporation, person, association, copartnership, or public utility receiving from the commission any blanks with directions to fill them, shall cause them to be properly filled out so as to answer fully and correctly each question therein propounded, and in case it is unable to answer any question, it shall, in writing, give a good and sufficient reason for such failure.
- Reason for failure.
- Answers to be verified. SEC. 82 (27). The answers to such questions shall be verified under oath by such person, or by the president, secretary, superintendent, general manager, principal accounting officer, partner, or agent, and return to the Commission, at its office, within the period fixed by the Commission.
- Commission to furnish blanks. SEC. 82 (28). The Commission shall cause to be prepared suitable blanks for carrying out the purpose of the laws which it is required to administer, and, on application, furnish such blanks to each company, firm, corporation, person, association, copartnership, or public utility subject thereto.
- Extension of time. SEC. 82 (29). The Commission, when it deems the same necessary or advisable, may extend to any corporation or public utility a further specified time, not to exceed ninety days, within which to file any report required by law to be filed with the Commission, in which event the attaching or taking effect of any penalty for failure to file such report or pay any tax or fee shall be extended or postponed accordingly.
- SEC. 83. *On each marriage license, one dollar.*
- Marriage licenses. The tax on marriage licenses shall be one dollar, and shall be paid to the register of deeds. It shall be the duty of the register of deeds to render annually to the sheriff, on the first Monday in December, sworn statements in detail of taxes received by him under this section, and at the same time pay him the money thus received, and thereupon the sheriff shall file the statements of the register of deeds with the clerk of the Superior Court. The said marriage license tax shall be paid to the State Treasurer by the sheriff of the county in which the same is collected when he settles for other State taxes. The counties may levy the same tax upon marriage licenses as is levied by the State.
- Annual settlements.
- Settlement with State Treasurer.
- County tax.
- SEC. 84. *Tax on seal affixed by officers.*
- Seal tax. Whenever the seal of State, of the Treasury Department, or other public officer required by law to keep a seal (not including clerks of the courts, other county officers and notaries public) shall be affixed to any paper, the tax shall be as follows, to be paid by the party applying for the same: For the Great Seal of the State, on any commission, two dollars; on warrants of extra-
- Great seal on commissions. On warrants of extradition.

dition for fugitives from justice from other States, a reciprocal seal tax and fee shall be charged, i.e., the same fee and seal tax must be collected from the State making requisition which is charged this State for like service. All fees and seal taxes of whatever kind collected by the private secretary of the Governor shall be paid into the treasury quarterly; for the seal of the State Department, one dollar; to be collected by the Secretary of State and paid by him into the treasury; for the seal of the State Treasurer, to be collected by him and accounted for as other public money, one dollar. Said officers shall keep an account of the number of times their seals may be used, and shall deliver to the proper officer a sworn statement thereof. Whenever a scroll is used in the absence of a seal by any of the said officers the said tax shall be on the scroll. Seals affixed for the use of any county or the State or used on the commissions of officers of the militia, or any other public officer not having a salary, or under the pension law, or under any process of court, shall be exempt from taxation: *Provided*, that no fee shall be charged for the affixing of a seal to any commission issued by the Governor to any person in the employ of the State or to be employed by the State under this section or under section 2737 of the Revisal of 1905, but this shall not be construed to apply to commissions issued to notaries public or justices of the peace. The officers collecting the said taxes and fees may retain as compensation five per centum only, as provided in the Revisal of one thousand nine hundred and five, except in cases of sheriffs, whose compensation shall be allowed by the Auditor. Any person receiving taxes under this section and willfully refusing or neglecting to pay the same as required, shall be guilty of a misdemeanor, and upon conviction shall be fined not more than five hundred dollars or imprisoned at the discretion of the court.

Seal tax paid quarterly.

Seal of State Department.

Seal of State Treasurer.

Sworn accounts.

Scroll in place of seal.

Exemptions.

Commission of officers.

Misdemeanor.

Punishment.

SEC. 85. *License must be procured before beginning business.*

That it shall be and is hereby made the duty of the sheriff in each county in the State to make diligent inquiry as to whether or not all license tax provided for under Schedules B and C of this act shall have been paid, and ascertain whether it is his duty to collect the tax or whether such license should be issued by the State Treasurer or the Secretary of State, and if it is found that the State Treasurer or the Secretary of State should issue such license, the State Treasurer or Secretary of State shall at once be notified by the sheriff or tax collector.

Inquiry to be made by sheriff.

Notice to State Treasurer or Secretary of State.

License procured annually in advance.

Each person, firm, or corporation who engages in any business or practices any profession for which a license is required by this act, except where the amount of the tax is contingent upon the amount of business transacted, shall procure said license

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| <p>Engaging in business before license issued misdemeanor.</p> <p>Punishment.</p> <p>Proviso: Minimum fine.</p> | <p>annually in advance on or before the thirty-first day of May, or before engaging in the business or practicing the profession for which a tax is levied by this act. Any person, firm, or corporation who engages in any business or practices any profession for which a license is required by this act without first having procured a license therefor shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned, in the discretion of the court: <i>Provided</i>, the fine shall not be less than twenty per cent of the tax in addition to the tax and the cost.</p> |
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SEC. 86. *License books to be furnished by State Tax Commission.*

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| <p>License book.</p> | <p>The State Tax Commission shall, not later than April fifteenth in each year, furnish the sheriff in each county a book of blank license certificates, with corresponding stubs consecutively numbered, which shall provide separate blank space both for the State and for the county tax. Such license shall bear inscription, "Issued by State Tax Commission," and no other form of license certificate issued by the sheriff or tax collector of any county shall, after the first day of May, one thousand nine hundred and seventeen, be a valid license for any of the trades or professions taxable under this act.</p> |
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SEC. 87. *License shall be kept posted where business is carried on.*

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| <p>License kept posted.</p> <p>License on outside operations.</p> <p>Separate license for each place of business.</p> <p>Penalty.</p> | <p>It shall be unlawful for any person, firm, or corporation to carry on any business or practice any profession, for which a license is required by this act without having the special tax license therefor posted in a conspicuous place at the place where such business is carried on. This does not apply to any license under which a person operates outside of his place of business; and if the business that is made taxable is carried on at two or more separate places, a separate license for each business shall be required. Any person violating the provisions of this section shall be liable for a penalty of twenty-five dollars (\$25).</p> |
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SEC. 88. *Transacting business without license forbidden.*

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| <p>Transacting business without license forbidden.</p> <p>License for each agent.</p> <p>Misdemeanor.</p> | <p>It shall be unlawful for any person to carry on or practice any itinerant trade, business or profession for which a license is required under this chapter without having in his actual possession at the time of so carrying on or practicing said trade, business or profession, said license or duplicate thereof. Neither the State Treasurer nor Secretary of State nor sheriff shall have authority to issue a duplicate of any license unless expressly authorized to do so by this chapter, but each person, firm, or corporation shall be required to take out a separate license for each agent. Any person violating the provisions of this act shall be guilty of a misdemeanor.</p> |
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SEC. 89. *Duties of sheriffs and tax collectors in administering this act.*

Except where otherwise provided in this act, the sheriffs and tax collectors of the several counties of the State shall be the agents of the State for the issuing of license and collection of license taxes provided for in this act; and it shall be their duty from time to time to make diligent inquiry if all parties within their respective counties who are liable for any such specific tax have paid the same; and if after sixty days from the first day of May any person, firm, or corporation is found to be carrying on any business or practicing any profession for which a license is required by this act, without such license, it shall be the duty of such sheriff to demand the immediate payment of the tax, with an additional penalty of twenty per centum (the said penalty not to exceed ten dollars in any one case) as a penalty for failure to procure said license before engaging in such business or practicing such profession as required by this act; and in default of such immediate payment the sheriff shall have power, and it shall be his duty, to levy upon any personalty or real estate owned by such person, firm, or corporation, and sell the same for the payment of said tax, penalty, and costs, in the same manner as provided by law for levy and sale of property for collection of other taxes; and if sufficient property is not found it shall be his duty to swear out a warrant before some justice of the peace of his county for the violation of this act, as provided in section eighty-five: *Provided*, that the sheriff shall not be liable for false arrest for wrongfully levying upon any property under this section unless it shall appear that the sheriff did so maliciously: *Provided further*, that no sheriff shall issue any license under Schedule B after the expiration of sixty days from the first day of May without collecting the penalty herein provided, unless it be shown that the person, firm, or corporation to whom such license is issued did not engage in the business or practice the profession for which license is required after the first day of May and prior to the issuance of said license.

Sheriffs and tax collectors agents of State.

Diligent inquiry.

Demand for payment of tax and penalty.

Collection by distress.

Warrants for violation of act.

Proviso: Sheriff not liable unless malice appears.

Proviso: Penalty to be collected.

SEC. 90. *Special agents to assist sheriff in enforcement of this act.*

It shall be the duty of the State Tax Commission to employ such number of traveling auditors or special agents, not exceeding three, as in their judgment necessary, to assist the sheriffs of the several counties of the State in securing the faithful observance of the provisions of this act and of the revenue laws of the State. Such traveling auditors, upon presentation of certificate of authority from the State Tax Commission, shall have access to the books and records of any county officer in any county in the State.

Traveling auditors or special agents.

Access to books and records.

SEC. 91. *Obsolete.*

SEC. 92. *Construction of Revenue Act.*

Questions decided
by State Treasurer.

Questions decided
by State Tax
Commission.

Protection to offi-
cers.

Population deter-
mined by last cen-
sus.

It shall be the duty of the State Treasurer to decide all questions presented to him which may arise upon the construction and execution of all sections of this act imposing license taxes which are payable directly to the State Treasurer, and of the State Tax Commission to construe all sections of this act imposing license taxes which are payable to the sheriffs and tax collectors of the several counties and to the clerks of the Superior Courts. Such decisions by the State Treasurer and the State Tax Commission shall be prima facie correct and a protection to the officers affected thereby. The population of cities and towns where the license tax is graduated in this act with respect to population shall be the number of inhabitants as determined by the last census of the United States Government.

SEC. 93. *Fines for the benefit of the school fund.*

Fines for the bene-
fit of the school
fund.

Fines docketed.

Remittal.

Whenever any officer, including justices of the peace, receives or collects a fine, penalty, or forfeitures in behalf of the State, he shall, within thirty days after such reception or collection, pay over and account for the same to the Treasurer of the County Board of Education for the benefit of the fund for maintaining the free public schools in such county. Whenever any fine or penalty is imposed by any officer the said fine or penalty shall be at once docketed, and shall not be remitted except for good and sufficient reasons, which shall be stated on the docket.

SEC. 94. *Misappropriation of taxes deemed a misdemeanor.*

Misappropriation
of taxes misde-
meanor.

Any officer, including justices of the peace, violating the preceding section shall be guilty of a misdemeanor, and upon conviction shall be punished by fine or imprisonment, at the discretion of the court.

SEC. 95. *Unless prohibited, county may levy same license tax as State.*

County tax except
when prohibited.

In cases where a specific license tax is levied for the privilege of carrying on any business, trade, or profession the county may levy the same tax and no more: *Provided*, no provision to the contrary is made in the section levying the specific license tax.

SEC. 96. *Appropriation for Auditor and Treasurer.*

Appropriation for
Auditor and
Treasurer.

A sum not to exceed two thousand five hundred dollars is hereby annually appropriated, out of any moneys not otherwise appropriated, to be expended by the Treasurer of the State as he may deem best and necessary to secure the prompt and proper collection of taxes and the protection of the treasury; and seven thousand five hundred dollars, or so much thereof as may be necessary, is hereby annually appropriated to be used by the Auditor of the State for the proper enforcement of the Machinery Act, and in the employment and expenses of a traveling auditor.

SCHEDULE D

INCOME TAX

AN ACT PROVIDING FOR THE LEVYING, COLLECTING,
AND PAYING OF AN INCOME TAX ON INDIVIDUALS AND
CORPORATIONS.

ARTICLE I

SHORT TITLE AND DEFINITIONS

SEC. 100. *Short title.* This Act shall be known and may be cited as The Income Tax Act of 1921. Short title.

SEC. 101. *Purpose.* The general purpose of this act is to impose a tax, for the use of the State Government, upon the net income for the calendar year 1921, in excess of exemptions herein set out, collectible in the year 1922, and annually thereafter. Purpose.
Tax on income.

(a) Of every citizen of the State.

(b) Of every domestic corporation.

(c) Of every foreign corporation and of every nonresident individual having a business or agency in this State, in proportion to the net income of such business or agency.

Of every citizen of the State
Of every domestic corporation.
Of every foreign corporation and nonresident individual having business or agency in State.
Conformity to Federal laws and regulations.

Except as otherwise provided in this act the purpose is to conform to the definitions of income in the revenue laws of the United States Government and regulations made under its authority, in so far as they apply.

The tax imposed upon the net income of corporations in this schedule is ~~in the nature of a franchise tax for the privileges granted by the State to domestic corporations and to foreign corporations doing business in this State, and is in addition to the tax imposed under Schedule C of this act.~~

Tax in nature of franchise tax.

SEC. 102. *Definitions.* For the purpose of this act and unless otherwise required by the context: Definitions.

1. The words "Tax Commission" means the State Tax Commission. Tax Commission.

2. The word "taxpayer" includes any individual, corporation or fiduciary subject to the tax imposed by this act. Taxpayer.

3. The word "individual" means a natural person.

Individual.

4. The word "fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person, whether individual or corporation, acting in any fiduciary capacity for any person, estate or trust.

Fiduciary.

5. The word "person" includes individuals, fiduciaries, partnerships and corporations. Person.

6. The word "corporation" includes joint-stock companies or associations and insurance companies. Corporation.

7. The words "domestic corporation" mean any corporation organized under the laws of this State. Domestic corporation.

- Foreign corporation. 8. The words "foreign corporation" mean any corporation other than a domestic corporation.
- Tax year. 9. The words "tax year" mean the calendar year in which the tax is payable.
- Income year. 10. The words "income year" mean the calendar year or the fiscal year, upon the basis of which the net income is computed under this act; if no fiscal year has been established they mean the calendar year.
- Fiscal year. 11. The words "fiscal year" mean an income year, ending on the last day of any month other than December.
- Paid. 12. The word "paid" for the purposes of the deductions under this act means "paid or accrued" or "paid or incurred," and the words "paid or accrued," "paid or incurred," and "incurred," shall be construed according to the method of accounting upon the basis of which the net income is computed under this act. The word "received" for the purpose of the computation of the net income under this act means "received or accrued," and the words "received or accrued" shall be construed according to the method of accounting upon the basis of which the net income is computed under this act.
- Received. Received or accrued. 13. The word "resident" applies only to individuals, and includes for the purpose of determining liability to the tax imposed by this act, with reference to the income of any income year, any individual who shall be a resident of the State on the first day of the tax year. In the absence of other satisfactory indicia the residence of a person who has two or more places in which he occasionally dwells may be determined with reference to the place at which the individual lived the longest period of time during the income year.
- Resident. Residence determined. 14. The words "foreign country" mean any jurisdiction other than one embraced within the United States. The words "United States," when used in a geographical sense, include the States, the Territories of Alaska and Hawaii, the District of Columbia, and the possessions of the United States.
- Foreign country. United States.

ARTICLE II

IMPOSITION OF TAX

- Imposition of tax. SEC. 200. *Individuals.* A tax is hereby imposed upon every resident of the State, which tax shall be levied, collected and paid annually, with respect to the net income of the taxpayer as herein defined, and upon income earned within this State of every non-resident having a business or agency in the State, computed at the following rates, after deducting the exemptions provided in this act:
- Individuals. On: Excess up to \$2,500. On the excess over the amount legally exempted up to twenty-five hundred dollars, one per cent:

On the excess above twenty-five hundred dollars and up to five thousand dollars, one and one-half per cent. Above \$2,500 and up to \$5,000.

On the excess above five thousand dollars and up to seven thousand, five hundred dollars, two per cent. Above \$5,000 and up to \$7,500.

On the excess above seven thousand, five hundred dollars and up to ten thousand dollars, two and one-half per cent. Above \$7,500 and up to \$10,000.

On the excess over ten thousand dollars, three per cent. Over \$10,000.

SEC. 201. *Corporations.* Every corporation organized under the laws of this State shall pay annually a franchise or excise tax, with respect to carrying on or doing business, equivalent to three per cent of the entire net income of such corporation, as herein defined, received by such corporation during the income year; and every foreign corporation doing business in this State shall pay annually a franchise or excise tax equivalent to three per cent of a proportion of its entire net income, to be determined according to the following rules:

In case of a company other than companies mentioned in the next succeeding section, deriving profits principally from the ownership, sale, or rental of real estate or from the manufacture, sale, or use of tangible personal property, such proportion of its entire net income as the fair cash value of its real estate and tangible personal property in this State on the date of the close of the fiscal year of such company in the income year is to the fair cash value of its entire real estate and tangible personal property then owned by it, with no deduction on account of incumbrances thereon.

In case of a corporation deriving profits principally from the holding or sale of intangible property, such proportion as its gross receipts in this State for the year ended on the date of the close of its fiscal year next preceding is to its gross receipts for such year within and without the State.

SEC. 202. *Railroads and public service corporations.* The basis of ascertaining the net income of every corporation engaged in the business of operating a steam or electric railroad, express service, telephone or telegraph business, or other form of public service, when such company is required to keep records according to the standard classification of accounting of the Interstate Commerce Commission, shall be the "net operating income" of such corporations as shown by their records kept in accordance with that standard classification of accounts, when their business is wholly within this State, and when their business is in part within and in part without the State their net income within this State shall be ascertained by taking their gross "operating revenues" within this State, including in their gross "operating revenues" within this State the equal mileage proportion within this State of their interstate business and deducting from their gross "operating revenues" the proportionate average of "operating expenses," or "operating

Domestic corporations.

Rate.

Foreign corporations.

Rate.

Basis of calculation as to tangible property.

Intangible property.

Railroad and public service corporations.

Basis of calculation.

ratio," for their whole business, as shown by the Interstate Commerce Commission standard classification of accounts. From the net operating income thus ascertained shall be deducted "uncollectible revenue," and taxes paid in this State for the income year, other than income taxes and war profits and excess profits taxes, and the balance shall be deemed to be their net income taxable under this act.

Tax levied, collected and paid in 1922.
On income of 1921.

SEC. 203. Such tax shall first be levied, collected, and paid in the year 1922, and with respect to the net income received during the calendar year 1921 or during any income year ending during the twelve months ending March 31, 1922.

Exemptions.

SEC. 204. *Conditional and other exemptions.* The following organizations shall be exempt from taxation under this act:

Fraternal beneficiary societies.

(1) Fraternal beneficiary societies, orders or associations, (a) operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system, and (b) providing for the payment of life, sick, accident or other benefits to the members of such society, order or association or their dependents.

Building and loan associations and coöperative banks.

(2) Building and loan associations and coöperative banks without capital stock, organized and operated for mutual purposes and without profits.

Cemetery corporations and religious, charitable, scientific, and educational associations.

(3) Cemetery corporations and corporations organized for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual.

Business leagues, chambers of commerce, or boards of trade.

4. Business leagues, chambers of commerce, or boards of trade, not organized for profit and no part of the net earnings of which inures to the benefit of any private stockholder or individual.

Civic leagues.

(5) Civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare.

Clubs.

(6) Clubs organized and operated exclusively for pleasure, recreation, and other nonprofitable purposes, no part of the net earnings of which inures to the benefit of any private stockholder or member.

Farmers' mutual insurance companies.

(7) Farmers' or other mutual hail, cyclone, or fire insurance companies, mutual ditch or irrigation companies, mutual or co-operative telephone companies or like organizations of a purely local character, the income of which consists solely of assessments, dues, and fees collected from members for the sole purpose of meeting expenses.

Farmers and fruit growers' selling associations.

(8) Farmers', fruit growers', or like organizations, organized and operated as sales agents for the purpose of marketing the products of members and turning back to them the proceeds of sales, less the necessary selling expenses, on the basis of the quantity of produce furnished by them.

SEC. 205. *Fiduciaries.* The tax imposed by this act shall be imposed upon resident fiduciaries, and upon nonresident fiduciaries, having in charge funds or property for the benefit of a resident in this State, which tax shall be levied, collected and paid annually with respect to:

(a) That part of the net income of estates or trusts which has not been distributed or become distributable to beneficiaries during the income year. Income not distributed during year.

(b) The net income received during the income year by deceased individuals who, at the time of death were residents and who have died during the tax year or the income year without having made a return. Income of persons dying during tax year.

(c) The entire net income of resident insolvent or incompetent individuals, whether or not any portion thereof is held for the future use of the beneficiaries, where the fiduciary has complete charge of such net income. Income of insolvents and incompetents.

2. The tax imposed upon a fiduciary by this act shall be a charge against the estate or trust. Tax a charge against estate.

ARTICLE III

SEC. 300. *Net income defined.* The words "net income" mean the gross income of a taxpayer less the deductions allowed by this act. Net income defined.

SEC. 301. *Gross income defined.* 1. The words "gross income" include gains, profits and income derived from salaries, wages or compensation for personal service, of whatever kind and in whatever form paid, or from professions, vocations, trades, business, commerce or sales, or dealings in property, whether real or personal, growing out of the ownership or use of or interest in such property; also from interest, rent, dividends, securities, or the transactions of any business carried on for gain or profit, or gains or profits and income derived from any source whatever. The amount of all such items shall be included in the gross income of the income year in which received by the taxpayer, unless, under the methods of accounting permitted under this act, any such amounts are to be properly accounted for as of a different period. Gross income defined.
Sources of income

2. The words "gross income" do not include the following items, which shall be exempt from taxation under this act. Total included in gross income.

(a) The proceeds of life insurance policies and contracts paid upon the death of the insured to individual beneficiaries or to the estate of the insured. Exemptions.
Proceeds of life insurance policies.

(b) The amount received by the insured as a return of premium or premiums paid by him under life insurance, endowment or annuity contracts, either during the term or at the maturity of the term mentioned in the contract or upon surrender of the contract. Return premiums on life policies.

Gifts and inheritances.

(c) The value of property acquired by gift, bequest, devise or descent (but the income from such property shall be included in gross income).

Interest on Federal or State debts.

(d) Interest upon the obligations of the United States or its possessions, or of the State of North Carolina.

Compensation of Federal officials and employees.

(e) Salaries, wages, or other compensation received from the United States by officials or employees thereof, including persons in the military or naval forces of the United States.

Compensation for personal injuries or sickness.

(f) Any amounts received through accident or health insurance or under workmen's compensation acts, as compensation for personal injuries or sickness, plus the amount of any damages received, whether by suit or agreement, on account of such injuries or sickness.

Damages received.

Basis of return.

SEC. 302. *Basis of return of net income.* 1. Taxpayers who customarily estimate their income on a basis other than that of actual cash receipts and disbursements may, with the approval of the Tax Commission, return their net income under this act upon a similar basis. Taxpayers who customarily estimate their income on the basis of an established fiscal year instead of on that of the calendar year, may, with the approval of the Tax Commission, and subject to such rules and regulations as it may establish, return their net income under this act on the basis of such fiscal year, in lieu of that of the calendar year.

Change of income and calendar year.

2. A taxpayer may, with the approval of the Tax Commission and under such regulations as it may prescribe, change the income year from fiscal year to calendar year or otherwise, in which case his net income shall be computed upon the basis of such new income year.

Distributive share of partnership income.

3. An individual carrying on business in partnership shall be liable for income tax only in his individual capacity, and shall include in his gross income the distributive share of the net income of the partnership received by him or distributed to him during the income year.

Distributive share of income of trusts.

4. Every individual taxable under this act who is a beneficiary of an estate or trust, shall include in his gross income the distributive share of the net income of the estate or trust, received by him or distributable to him during the income year. Unless otherwise provided in the law, the will, the deed, or other instrument creating the estate, trust or fiduciary relation, the net income shall be deemed to be distributed or distributable to the beneficiaries (including the fiduciary as a beneficiary, in the case of income accumulated for future distribution) ratably, in proportion to their respective interests.

Income accumulated for future distribution.

Determination of gain or loss.

SEC. 303. *Determination of gain or loss.* For the purpose of ascertaining the gain or loss from the sale or other disposition of property, real, personal or mixed, the basis shall be, in the case of property acquired before January 1, 1921, the fair market price or

value of such property as of that date, if such price or value exceeds the original cost, and in all other cases, the cost thereof: *Provided*, that in the case of property which was included in the last preceding annual inventory used in determining net income in a return under this act, such inventory value shall be taken in lieu of cost or market value. The final distribution to the taxpayer of the assets of a corporation shall be created as a sale of the stock or securities of the corporation owned by him and the gain or loss shall be computed accordingly. If at any time gains and profits realized by sale of property by other than traders in such property at an increase over the purchase price, or an increase over the fair value of the property on January 1, 1921, shall be held by the Supreme Court of the United States not to be taxable income by the United States Government, such decision shall govern the liability of such gains and profits for taxation as income under this act.

Proviso: Inventory values.

Final distribution of assets of corporation.

Decisions of court to govern liability.

SEC. 304. *Exchanges of property.* 1. When property is exchanged for other property, the property received in exchange shall, for the purpose of determining gain or loss, be treated as the equivalent of cash to the amount of its fair market value: *Provided*, a market exists in which all the property so received can be disposed of at the time of exchange, for a reasonably certain and definite price in cash; otherwise such exchange shall be considered as a conversion of assets from one form to another, from which no gain or loss shall be deemed to arise.

Exchanges.

Property received in exchange treated as cash.

Proviso: Definite market value.

2. In the case of the organization of a corporation, the stock or securities received shall be considered to take the place of property transferred therefor and no gain or loss shall be deemed to arise therefrom.

Exchange for corporation stock or securities.

3. When, in connection with the reorganization, merger, or consolidation of a corporation, a taxpayer receives, in place of stock or securities owned by him, new stock or securities, the basis of computing the gain or loss if any shall be, in case the stock or securities owned were acquired before January 1, 1921, the fair market price or value thereof as of that date, if such price or value exceeds the original cost, and in all other cases the cost thereof.

New stock or securities on reorganization or merger of a corporation.

SEC. 305. *Inventory.* Whenever in the opinion of the Tax Commission the use of inventories is necessary in order clearly to determine the income of any taxpayer, inventories shall be taken by such taxpayer, upon such basis as the Tax Commission may prescribe, conforming as nearly as may be to the best accounting practice in the trade or business and most clearly reflecting the income, and conforming so far as may be, to the forms and methods prescribed by the United States Commissioner of Internal Revenue, under the act of Congress then providing for the taxation of income.

Inventories.

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| Deductions. | SEC. 306. <i>Deductions.</i> In computing net income there shall be allowed as deductions: |
| Expenses of carrying on trade or business. | 1. All the ordinary and necessary expenses paid during the income year in carrying on any trade or business, including: |
| Wages for service in producing income. | (a) As to individuals, wages of employees for services actually rendered in producing such income. |
| Wages of employees and allowance for service to copartners. | (b) As to partnerships, wages of employees and a reasonable allowance for copartners or members of a firm, for services actually rendered in producing such income, the amount of such salary allowance to be included in the personal return of the copartner receiving same. |
| Corporation wages of employees and salaries of officers. | (c) As to corporations, wages of employees and salaries of officers, if reasonable in amount, for services actually rendered in producing such income. |
| Rents. | 2. Rentals or other payments required to be made as a condition of the continued use or possession, for the purposes of the trade of property to which the taxpayer has not taken or is not taking title or in which he has no equity. |
| Interest paid. | 3. All interest paid during the income year on indebtedness except interest on obligations contracted for the purchase of non-taxable securities. Dividends on preferred stock shall not be deducted as interest. |
| Taxes. | 4. Taxes for the income year, except taxes on income and war profits, and excess profits taxes, inheritance taxes, and taxes assessed for local benefit of a kind tending to increase the value of the property assessed. |
| Dividends from stock in corporation paying income tax. Proviso: Partial assessment of income of corporation. | 5. Dividends from stock in any corporation the income of which shall have been assessed and the tax on such income paid by the corporation under the provisions of this act: <i>Provided</i> , that when only part of the income of any corporation shall have been assessed under this act only a corresponding part of the dividends received therefrom shall be deducted. |
| Losses sustained. | 6. Losses sustained during the income year and not compensated for by insurance or otherwise, if incurred in any transaction entered into for profit. |
| Debts charged off. | 7. Debts ascertained to be worthless and charged off within the income year, if the amount has previously been included in gross income in a return under this act. |
| Allowance for depreciation. Allowance for depletion. Proviso: Basis of computation. | 8. A reasonable allowance for the depreciation and obsolescence of property used in the trade or business; and, in the case of mines, oil, and gas wells, other natural deposits, and timber, a reasonable allowance for depletion: <i>Provided</i> , that in computing the deductions allowed under this paragraph, the basis shall be the cost (including in the case of mines, oil, and gas wells, and other natural deposits, the cost of development, not otherwise deducted), and in the case of property acquired prior to January 1, 1921, the fair market value of the property (or the taxpayer's |
| Property acquired prior to 1921. | |

interest therein) on that date shall be taken in lieu of cost up to that date. The reasonable allowances under this paragraph shall be made under rules and regulations to be prescribed by the Tax Commission. In the case of leases the deductions allowed may be equitably apportioned between the lessor and lessee.

Rules for reasonable allowances.

Apportionment of deductions.

9. In the case of taxpayers who keep regular books of account, upon an accrual basis and in accordance with standard accounting practice, reserves for bad debts and for contingent liabilities, under such rules and restrictions as the Tax Commission may impose. If the Tax Commission shall at any time deem the reserve excessive in amount it may restore such excess to income, either in a subsequent year or as a part of the income of the income year and assess it accordingly.

Reserves for bad debts and contingent liabilities.

Tax Commission may restore excessive reserve to income.

10. Contributions or gifts made within the taxable year to corporations or associations operated exclusively for religious, charitable, scientific or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual, to an amount not in excess of fifteen per centum of the taxpayer's net income as computed without the benefit of this subdivision.

Contributions to religious, charitable, scientific, or educational purposes.

11. Resident individuals having an established business in another State, or investment in property in another State, may deduct the net income from such business or investment, if such business or investment is in a State that levies a tax upon such net income. The deduction authorized in this subsection shall in no case extend to any part of income of resident individuals from personal services, or mortgages, stocks, bonds, securities and deposits.

Income from business or property in another State.

Limitation.

12. In the case of a nonresident individual, the deductions allowed in this section shall be allowed only if, and to the extent that, they are connected with income arising from sources within the State; and the proper apportionment and allocation of the deductions with respect to sources of income within and without the State shall be determined under rules and regulations prescribed by the State Tax Commission.

Determination and allocation of deductions.

SEC. 307. *Items not deductible.* In computing net income no deduction shall in any case be allowed in respect of:

Items not deductible.

(a) Personal, living, or family expenses.

Personal, living or family expense. Improvements or betterments.

(b) Any amount paid out for new buildings or for permanent improvements or betterments, made to increase the value of any property or estate.

(c) Any amount expended in restoring property for which an allowance is or has been made.

Expense of restoring property.

(d) Premiums paid on any life insurance policy.

Premiums on life insurance policies. Exemptions.

SEC. 308. *Exemptions.* 1. There shall be deducted from the net income the following exemptions:

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| Single individuals. | (a) In the case of a single individual, a personal exemption of \$1,000. |
| Married man with wife living. | (b) In the case of a married man with a wife living with him, \$2,000. |
| Widow or widower with minor children. | (c) In the case of a widow or widower having minor child or children, natural or adopted, \$2,000. |
| Dependents. | (d) \$200 for each individual (other than husband and wife) dependent upon and receiving his chief support from the taxpayer, if such dependent individual is under eighteen years of age or is incapable of self-support, because mentally or physically defective. |
| Fiduciaries. | (e) In the case of a fiduciary, if taxable under clause (a) of paragraph 1 of sec. 205, a personal exemption of \$1,000; if taxable under clause (b) of said paragraph, the same exemption as would be allowed the deceased, if living; if taxable under clause (c) of said paragraph the same exemptions to which the beneficiary would be entitled. |
| Personal. | |
| As of decedent. | |
| As of beneficiary. | |
| Exemption of resident deriving income from other States and non-residents having income in this State. | 2. The exemptions allowed by this section shall not be allowed with respect to a resident of this State having income from a business or agency in another State, or with respect to a nonresident having a business or agency in this State, unless the entire income of such resident or nonresident individual is shown in the return of such resident or nonresident, and if the entire income is so shown the exemption shall be prorated in the proportion of the income in this State to the total income. |
| Exemption prorated. | |
| Determination of right. | 3. The status on the last day of the income year shall determine the right to the exemptions provided in this section: <i>Provided</i> , that a taxpayer shall be entitled to such exemptions for husband or wife or dependent who has died during the income year. |
| Proviso: Exemption on husband, wife, or dependent dying during year. | |

ARTICLE IV

RETURNS

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| Persons or corporations required to make returns. | SEC. 400. <i>Returns.</i> 1. Every resident or nonresident having a net income during the income year taxable in this State of \$1,000 and over, if single, or if married and not living with husband or wife; or having a net income for the income year of \$2,000 or over, if married and living with husband or wife; and every corporation having a net income in excess of \$1,000, shall make a return under oath, stating specifically the items of gross income and the deductions and exemptions allowed by this act, and such other facts as the Tax Commission may require for the purpose of making any computation required by this act. When the Tax Commission has reason to believe any person or corporation is liable for tax under this act, it may require any such person or corporation to make a return. |
| Details of returns. | |
| Tax Commission may require returns. | |
| Returns by husband and wife. | 2. If a husband and wife living together have an aggregate net income of \$2,000 or over, each shall make such a return, unless the income of each is included in a single joint return. |

3. If the taxpayer is unable to make his own return, the return shall be made by a duly authorized agent or by a guardian or other person charged with the care of the person or property of such taxpayer. Returns of persons under disability.

4. The return by a corporation shall be sworn to by the president, vice president, or other principal officer, and by the treasurer or assistant treasurer. Verification of corporation return.

5. The return of an individual who, while living, received income in excess of the exemption during the income year and who has died before making the return, shall be made in his name and behalf by the administrator or executor of the estate and the tax shall be levied upon and collected from his estate. Before a corporation shall be dissolved and its assets distributed it shall make return for and settlement of tax for any income earned in the tax year up to its period of dissolution. Returns by personal representative.
Returns by corporations dissolving.

6. Where the Tax Commission has reason to believe that any taxpayer so conducts the trade or business as either directly or indirectly to distort his true net income and the net income properly attributable to the State, whether by the arbitrary shifting of income, through price fixing, charges for service or otherwise, whereby the net income is arbitrarily assigned to one or another unit in a group of taxpayers carrying on business under a substantially common control, it may require such facts as it deems necessary for the proper computation of the entire net income and the net income properly attributable to the State and in determining the same the Tax Commission shall have regard to the fair profit which would normally arise from the conduct of the trade or business. Investigations as to returns.
Normal profit.

SEC. 401. *Fiduciary returns.* 1. Every fiduciary subject to taxation under the provisions of this act as provided in section 205 hereof, shall make a return under oath, for the individual, estate or trust for whom or for which he acts, if the net income thereof amounts to \$1,000 or over. Returns by fiduciaries.

2. The return made by a fiduciary shall state specifically the items of gross income, and the deductions and exemptions allowed by this act and such other facts as the Tax Commission may prescribe. Under such regulations as the Tax Commission may prescribe a return may be made by one or two or more joint fiduciaries. Specifications in return by fiduciary.
Returns by joint fiduciaries.

3. Fiduciaries required to make returns under this act shall be subject to all the provisions of this act which apply to individuals. Fiduciaries subject as individuals.

SEC. 402. *Information at source.* 1. Every individual, partnership, corporation, joint stock company or association or insurance company, being a resident or having a place of business in this State, in whatever capacity acting, including lessee or mortgagors of real or personal property, fiduciaries, employers and all officers and employees of the State or of any political subdivision Returns of payments to taxpayer.

of the State, having the control, receipt, custody, disposal or payment of interest (other than interest coupons payable to bearer), rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments or other fixed or determinable annual or periodical gains, profits and income, amounting to \$1,000 or over, paid or payable during any year to any taxpayer, shall make complete return thereof to the Tax Commission, under such regulations and in such form and manner and to such extent as may be prescribed by it.

Returns by partnerships of payments to partners.

2. Every partnership, having a place of business in the State, shall make a return, stating specifically the items of its gross income and the deductions allowed by this act, and shall include in the return the names and addresses of the individuals who would be entitled to share in the net income if distributed, and the amount of the distributive share of each individual. The return shall be sworn to by one of the partners.

Fiduciaries to report payments to beneficiaries.

3. Every fiduciary shall make, under oath, a return for the individual, estate or trust for whom or for which he acts, if the net income thereof, distributed or distributable to beneficiaries during the year is one thousand dollars or over, in which case the fiduciary shall set forth in such return the items of the gross income, the deductions allowed by this act, and the net income, the names and addresses of the beneficiaries, the amounts distributed or distributable to each and the amount, if any, lawfully retained by him for future distribution. Such return may be made by one of two or more joint fiduciaries.

Forms of returns.

SEC. 403. *Time and place of filing returns.* Returns shall be in such forms as the Tax Commission may from time to time prescribe and shall be filed with the Tax Commission, at its main office or at any branch office which it may establish, on or before the fifteenth day of March in each year, and for all taxpayers using a fiscal year, within sixty days after expiration of the fiscal year. In case of sickness, absence, or other disability, or whenever in its judgment good cause exists, the Tax Commission may allow further time for filing returns. There shall be annexed to the return the affidavit or affirmation of the taxpayer making the return, to the effect that the statements contained therein are true. The Tax Commission shall cause to be prepared blank forms for the said returns and shall cause them to be distributed throughout the State and to be furnished upon application, but failure to receive or secure the form shall not relieve any taxpayer from the obligation of making any return herein required.

Time and place of filing.

Commission may allow further time.

Returns verified.

Preparation and distribution of forms.

Taxpayer not relieved.

Blank forms to be kept by register of deeds.

SEC. 404. *Blank forms to be kept on file with Register of Deeds.* For convenience of all parties liable for making a return of income, and who may not receive blank forms by mail for this purpose, the State Tax Commission shall keep on deposit with the Register of Deeds in each county a supply of blank forms for distribution.

SEC. 405. *Failure to file returns; supplementary returns.* If the Tax Commission shall be of the opinion that any taxpayer has failed to file a return, or to include in a return filed, either intentionally or through error, items of taxable income, it may require from such taxpayer a return, or a supplementary return, under oath, in such form as it shall prescribe, of all the items of income which the taxpayer received during the year for which the return is made, whether or not taxable under the provisions of this act. If from a supplementary return, or otherwise, the Tax Commission finds that any items of income, taxable under this act, have been omitted from the original return, or any items returned as taxable that are not taxable, or any item of taxable income overstated, it may require the items so omitted to be disclosed to it, under oath of the taxpayer, and to be added to or deducted from the original return. Such supplementary return and the correction of the original return shall not relieve the taxpayer from any of the penalties to which he may be liable under any provision of this act. The Tax Commission may proceed under the provisions of section 502 of this act, whether or not it requires a return or a supplementary return under this section.

Supplementary returns.

Returns of all items of income.

Correction of errors.

Taxpayer not relieved of penalties.

Procedure.

ARTICLE V

COLLECTION AND ENFORCEMENT OF TAX

SEC. 500. *Time and place of payment of tax.* 1. The full amount of the tax payable, as the same shall appear from the face of the return, shall be paid to the Tax Commission at the office where the return is filed at the time fixed by law for filing the return. If the time for filing the return shall be extended, interest at the rate of six per cent per annum, from the time when the return was originally required to be filed, to the time of payment, shall be added and paid.

Time and places for payment.

Interest if time extended.

2. The tax may be paid with uncertified check, during such time and under such regulations as the Tax Commission shall prescribe, but if a check so received is not paid by the bank on which it is drawn, the taxpayer by whom such check is tendered shall remain liable for the payment of the tax and for all legal penalties, the same as if such check had not been tendered.

Tax paid with uncertified check.

Liability not discharged.

SEC. 501. *Examination of returns.* 1. As soon as practicable after the return is filed the Tax Commission shall examine it and compute the tax, and the amount so computed by the Tax Commission shall be the tax. If the tax found due shall be greater than the amount theretofore paid, the excess shall be paid to the Tax Commission within ten days after notice of the amount shall be mailed by the Tax Commission, and any overpayment of tax shall be returned within ten days after it is ascertained.

Examination of returns and computation of tax.

Payment of deficiency.

Return of overpayment.

No penalty if return in good faith.

2. If the return is made in good faith and the understatement of the tax is not due to any fault of the taxpayer, there shall be no penalty or additional tax added because of such understatement, but interest shall be added to the amount of the deficiency at the rate of one per cent for each month or fraction of a month.

Interest added to deficiency.

Penalty on negligence without intent to defraud.

3. If the understatement is due to negligence on the part of the taxpayer, but without intent to defraud, there shall be added to the amount of the deficiency five per cent thereof, and in addition, interest at the rate of one per cent per month or fraction of a month.

Penalty for false or fraudulent statement.

4. If the understatement is false or fraudulent, with intent to evade the tax, the tax on the additional income discovered to be taxable shall be doubled and an additional one per cent per month or fraction of a month shall be added.

Computation of interest.

5. The interest provided for in this section shall in all cases be computed from the date the tax was originally due to the date of payment.

Refund of overpayment.

6. If the amount of tax found due as computed shall be less than the amount theretofore paid, the excess shall be refunded by the Tax Commission out of the proceeds of the tax retained by it as provided in this act.

Changes or correction by Federal authorities to be returned.

SEC. 502. *Corrections and changes.* If the amount of the net income for any year of any taxpayer under this article as returned to the United States Treasury Department is changed or corrected by the Commissioner of Internal Revenue or other office of the United States or competent authority, such taxpayer, within ten days after receipt of notice of such change or correction, shall make return under oath or affirmation to the Tax Commission of such changed or corrected net income, and shall concede the accuracy of such determination or state wherein it is erroneous.

Ascertainment of net income.

The Tax Commission shall ascertain, from such return and any other information in the possession of the Commission, the entire net income of such taxpayer for the fiscal or calendar year for which such change or correction has been made by such Commissioner of Internal Revenue or other officer or authority. The Tax Commission shall thereupon reaudit and restate the account of such taxpayer for taxes based upon the entire net income for such fiscal or calendar year, such reaudit to be according to the entire net income so ascertained by the Tax Commission. The proceedings and determination of the Tax Commission in the making of such reassessment may be revised and readjusted and reviewed as in the case of an original assessment of the tax. If from such reassessment it appears that such taxpayer shall have paid under this article an excess of tax for the year for which such reassessment is made, the Tax Commission shall within thirty days refund the amount of such excess. If from such reassessment it appears that an additional tax is due from such taxpayer for such

Restatement of account.

Review of reassessment.

Refund of excess.

Payment of deficiency.

year, such taxpayer shall, within thirty days after notice has been given in by the Tax Commission pay such additional tax.

SEC. 503. *Additional Taxes.* If the Tax Commission discovers from the examination of the return or otherwise that the income of any taxpayer, or any portion thereof, has not been assessed, it may, at any time within two years after the time when the return was made due, assess the same and give notice to the taxpayer of such assessment, and such taxpayer shall thereupon have an opportunity, within thirty days, to confer with the Tax Commission as to the proposed assessment. The limitation of two years to the assessment of such tax or additional tax shall not apply to the assessment of additional taxes upon fraudulent returns. After the expiration of thirty days from such notification the Tax Commission shall assess the income of such taxpayer or any portion thereof which it believes has not theretofore been assessed and shall give notice to the taxpayer so assessed, of the amount of the tax and interest and penalties, if any, and the amount thereof shall be due and payable within ten days from the date of such notice. The provisions of this act with respect to revision and appeal shall apply to a tax so assessed. No additional tax amounting to less than one dollar shall be assessed.

SEC. 504. *Warrant for the collection of taxes.* If any tax imposed by this act or any portion of such tax be not paid within sixty days after the same becomes due, the Tax Commission shall issue an order under its hand and official seal directed to the sheriff of any county of the State, commanding him to levy upon and sell the real and personal property of the taxpayer, found within his county, for the payment of the amount thereof, with the added penalties, interest and the cost of executing the same and to return to the Tax Commission the money collected by virtue thereof by a time to be therein specified, not less than sixty days from the date of the order. The said sheriff shall thereupon proceed upon the same in all respects, with like effect, and in the same manner prescribed by law in respect to executions issued against property upon judgments of a court of record, and shall be entitled to the same fees for his service in executing the order, to be collected in the same manner. If an order be returned not satisfied in full, the Tax Commission shall have the same remedies to enforce the claim for taxes against the taxpayer as if the State had recovered judgment against the taxpayer for the amount of the tax.

SEC. 505. *Tax a debt.* Every tax imposed by this act, and all increases, interest and penalties thereon, shall become, from the time it is due and payable, a personal debt, from the person or persons liable to pay the same, to the State of North Carolina.

SEC. 506. *Action for recovery of taxes.* Action may be brought at any time by the Attorney General of the State, at the instance

Additional taxes.

Notice to taxpayer.

Conference.

Assessments on fraudulent returns.

Assessment after thirty days.

Notice of amount.

Time for payment.

Revision and appeal.

Minimum of assessment.

Order for collection by sheriff.

Sheriff to proceed as on execution.

Fees of sheriff.

Enforcement of claim.

Tax, increases, and penalties a personal debt.

Action for recovery.

of the Tax Commission, in the name of the State, to recover the amount of any taxes, penalties and interest due under this act.

Final account of fiduciary to show payment of tax or security for payment.

SEC. 507. *Tax upon settlement of fiduciary's account.* 1. No final account of a fiduciary shall be allowed by the probate court unless such account shows, and the judge of said court finds, that all taxes imposed by the provisions of this act upon said fiduciary, which have become payable, have been paid, and that all taxes which may become due are secured by bond, deposit or otherwise. The certificate of the Tax Commission and the receipt for the amount of the tax therein certified shall be conclusive as to the payment of the tax, to the extent of said certificate.

Certificate of Tax Commission.

Payment by agreement.

2. For the purpose of facilitating the settlement and distribution of estates held by fiduciaries, the Tax Commission, with the approval of the Attorney General, may, on behalf of the State, agree upon the amount of taxes at any time due or to become due from such fiduciaries under the provisions of this act, and payment in accordance with such agreement shall be full satisfaction of the taxes to which the agreement relates.

ARTICLE VI

PENALTIES

Penalties.

Failure to file return or pay tax without intent to evade tax.

SEC. 600. *Penalties.* 1. If any taxpayer, without intent to evade any tax imposed by this act shall fail to file a return of income or pay a tax, if one is due, at the time required by or under the provisions of this act, but shall voluntarily file a correct return of income and pay the tax due within sixty days thereafter, there shall be added to the tax an additional amount equal to five per cent thereof, but such additional amount shall in no case be less than one dollar and an additional one per cent for each month or fraction of a month during which the tax remains unpaid.

Minimum penalty.
Interest.

Voluntary failure.

2. If any taxpayer fails voluntarily to file a return of income or pay a tax, if one is due, within sixty days of the time required by or under the provisions of this act, the tax shall be doubled, and such doubled tax shall be increased by one per cent for each month or fraction of a month from the time the tax was originally due to the date of payment.

Commission may waive or reduce penalties.

3. The Tax Commission shall have power, upon making a record of its reasons therefor, to waive or reduce any of the additional taxes or interest provided in subdivisions 1 and 2 of this section, or in subdivisions 2, 3, and 4 of section 501.

Remedy by mandamus.

4. If any taxpayer fails to file a return within sixty days of the time prescribed by this act, any judge of the Superior Court, upon petition of the Tax Commission, or of any ten taxable residents of the State, shall issue a writ of mandamus requiring such person to file a return. The order of notice upon the petition shall be returnable not later than ten days after the filing of the petition.

Return day.

The petition shall be heard and determined on the return day or on such day thereafter as the Court shall fix, having regard to the speediest possible determination of the case, consistent with the rights of the parties. The judgment shall include costs in favor of the prevailing party. All writs and processes may be issued from the clerk's office in any county and, except as aforesaid, shall be returnable as the Court shall order.

Hearing.
Judgment.
Venue.

5. Any person who, without fraudulent intent, fails to pay any tax or to make, render, sign or verify any return, or to supply any information, within the time required by or under the provisions of this act, shall be liable to a penalty of not more than one thousand dollars, to be recovered by the Attorney General, in the name of the people, by action in any court of competent jurisdiction.

Penalty for neglect without fraudulent intent.

6. Any person or officer or employee of any corporation, or member or employee of any partnership, who, with intent to evade any requirement of this act, or any lawful requirement of the Tax Commission thereunder, shall fail to pay any tax or to make, sign, or verify any return, or to supply any information required by or under the provisions of this act, or who, with like intent, shall make, render, sign, or verify any false or fraudulent return or statement, or shall supply any false or fraudulent information, shall be liable to a penalty of not more than one thousand dollars, to be recovered by the Attorney General in the name of the people, by action in any court of competent jurisdiction, and shall also be guilty of a misdemeanor, and shall, upon conviction, be fined not to exceed one thousand dollars or be imprisoned not to exceed one year, or both, at the discretion of the Court.

Penalty for neglect by officer or employee of corporation or member or employee of partnership with intent to evade act.

7. The Attorney General shall have the power, with the consent of the Tax Commission, to compromise any penalty for which he is authorized to bring action under subdivisions 5 and 6 of this section. The penalties provided by such subdivisions shall be additional to all other penalties in this act provided.

Misdemeanor; punishment.

Compromise of penalties.

Penalties additional.

8. The failure to do any act required by or under the provisions of this act shall be deemed an act committed in part at the office of the Tax Commission in Raleigh. The certificate of the Tax Commission to the effect that a tax has not been paid, that a return has not been filed, or that information has not been supplied, as required by or under the provisions of this act, shall be prima facie evidence that such tax has not been paid, that such return has not been filed, or that such information has not been supplied.

Place of commission of act.

Certificate of Tax Commission prima facie evidence.

9. If any taxpayer who has failed to file a return, or has filed an incorrect or insufficient return, and has been notified by the Tax Commission of his delinquency, refuses or neglects within twenty days after such notice to file a proper return, or files a fraudulent return, the Tax Commission shall determine the income of such

Determination of income of delinquent.

Assessment.
Time allowed for
filing return.

taxpayer, according to its best information and belief, and assess the same at not more than double the amount so determined. The Tax Commission may, in its discretion, allow further time for the filing of a return in such case.

ARTICLE VII

REVISION AND APPEAL

Application for
revision.

SEC. 700. *Revision by Tax Commission.* A taxpayer may apply to the Tax Commission for revision of the tax assessed against him, at any time within one year from the time of the filing of the return or from the date of the notice of the assessment of any additional tax. The Tax Commission shall grant a hearing thereon, and if, upon such hearing, it shall determine that the tax is excessive or incorrect, it shall resettle the same according to the law and the facts and adjust the computation of tax accordingly. The Tax Commission shall notify the taxpayer of its determination and shall refund to the taxpayer the amount, if any, paid in excess of the tax found by it to be due. If the taxpayer has failed, without good cause, to file a return within the time prescribed by law, or has filed a fraudulent return, or, having filed an incorrect return, has failed, after notice, to file a proper return, the Tax Commission shall not reduce the tax below double the amount for which the taxpayer is found to be properly assessed.

Hearing.

Action on hearing.

Notice to taxpayer.

Action if tax
payer found
delinquent.

Taxpayer may file
exceptions.

Right of appeal.

Bond on appeal.

Hearing and de-
crec.

SEC. 701. *Appeal.* Any taxpayer may file formal exceptions to any finding by the State Tax Commission with respect to his taxable income, and upon such exceptions being overruled, any such taxpayer shall have the right, upon the payment of the amount of tax found by the State Tax Commission to be due, and upon filing bond for costs in the sum of two hundred dollars, to have the record in such case certified to the Superior Court of the county in which the taxpayer resides, or has his principal place of business, within thirty days after notice by the Tax Commission of its determination, given as provided in section 700 of this act. Thereupon, appropriate proceedings shall be had and the relief, if any, to which the taxpayer may be found entitled may be granted and any taxes, interest or penalties paid, found by the Court to be in excess of those legally assessed, shall be ordered refunded to the taxpayer, with interest from time of payment.

ARTICLE VIII

ADMINISTRATION

Tax Commission to
administer and
enforce tax.

Districts.

Branch offices.

Change of dis-
tricts.

SEC. 800. *Tax Commission to administer this act; districts.* The Tax Commission shall administer and enforce the tax herein imposed, for which purpose it may divide the State into districts, in each of which a branch office of the Tax Commission may be established. It may from time to time change the limits of such districts.

SEC. 801. *Powers of Tax Commission.* The Tax Commission, for the purpose of ascertaining the correctness of any return or for the purpose of making an estimate of the taxable income of any taxpayer, shall have power to examine or cause to be examined by any agent or representative designated by it for that purpose, any books, papers, records or memoranda, bearing upon the matters required to be included in the return, and may require the attendance of the taxpayer or of any other person having knowledge in the premises, and may take testimony and require proof material for its information, with power to administer oath to such person or persons.

Tax Commission may examine books and papers.

Require attendance of persons.

Take testimony and administer oaths.

SEC. 802. *Officers, agents, and employees.* 1. The Tax Commission may appoint and remove a person to be known as the income tax director, who, under its direction shall have supervision and control of the assessment and collection of the income taxes provided in this act; the Tax Commission may also appoint such other officers, agents, deputies, clerks and employees as it may deem necessary, such persons to have such duties and powers as the Tax Commission may from time to time prescribe.

Income tax director.

Other officers, agents, deputies, clerks, and employees.
Duties and powers.

2. For the reasonable necessary expenses of carrying out the provisions of this act, including salaries and necessary traveling expenses of officers, deputies, agents, clerks, and employees, warrants shall be issued by the State Auditor and paid by the State Treasurer out of any funds not otherwise appropriated, upon approved vouchers by the State Tax Commission, which Commission shall not later than the tenth of each month file with the State Budget Commission a complete statement of all vouchers approved for the previous month, and upon any item in said account being disapproved by the State Budget Commission, the same shall be discontinued at once.

Payment of expenses of enforcing act.

Statement to budget commission.

3. The Tax Commission may require such of the officers, agents, and employees as it may designate to give bond for the faithful performance of their duties in such sum and with such sureties as it may determine, and all premiums on such bonds shall be paid in the manner provided for the payment of other expenses in the preceding section.

Tax Commission may require bonds.

Premiums on bonds.

SEC. 803. *Oaths and acknowledgments.* The members of the Tax Commission and such officers as it may designate, shall have the power to administer an oath to any person or to take the acknowledgment of any person in respect of any return or report required by this act or the rules and regulations of the Tax Commission.

Oaths and acknowledgments.

SEC. 804. *Publication of statistics.* The Tax Commission shall prepare and publish annually statistics reasonably available, with respect to the operation of this act, including amounts collected, classifications of taxpayers, income and exemptions, and such other facts as are deemed pertinent and valuable.

Annual publication of statistics.

Secrecy required of officials.

SEC. 805. *Secrecy required of officials; penalty for violation.*

1. Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the members of the Tax Commission, any deputy, agent, clerk, or other officer or employee, to divulge and make known in any manner the amount of income or any particulars set forth or disclosed in any report or return required under this act. Nothing herein shall be construed to prohibit the publication of statistics, so classified as to prevent the identification of particular reports or returns and the items thereof, or the inspection by the Attorney General or other legal representatives of the State, of the report or return of any taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted to recover any tax or any penalty imposed by this act. Reports and returns shall be preserved for three years and thereafter, until the Tax Commission orders them to be destroyed.

Preservation of reports and returns.

Punishment for divulging information.

2. Any offense against subdivision one of this section shall be punished by a fine of not exceeding one thousand dollars or by imprisonment not exceeding one year, or both, at the discretion of the court, and if the offender be an officer or employee of the State he shall be dismissed from office and be incapable of holding any public office in this State for a period of five years thereafter.

Dismissal from office and barred from employment.

Information to Federal and State officials.

3. Notwithstanding the provisions of this section the Tax Commission may permit the Commissioner of Internal Revenue of the United States, or the proper officer of any state imposing an income tax upon the income of individuals, or the authorized representative of either such officer, to inspect the income tax returns of any individual, or may furnish to such officer or his authorized representative an abstract of the return of income of any taxpayer or supply him with information concerning any item of income contained in any return, or disclosed by the report of any investigation of the income or return of income of any taxpayer; but such permission shall be granted or such information furnished to such officer or his representative, only if the statutes of the United States or of such other state, as the case may be, grants substantially similar privileges to the proper officer of this State charged with the administration of the personal income tax law thereof.

Reciprocity.

Tax Commission to make rules for enforcement of act.

SEC. 806. *Regulations.* The Tax Commission may from time to time make such rules and regulations, not inconsistent with this act, as it may deem necessary to enforce its provisions.

ARTICLE IX

MISCELLANEOUS

Effect of declaration of unconstitutionality.

SEC. 900. *Unconstitutionality or invalidity.* If any clause, sentence, paragraph, or part of this act shall, for any reason be adjudged by any court of competent jurisdiction to be invalid,

such judgment shall not affect, impair, or invalidate the remainder of this act, but shall be confined in its operation to the clause, sentence, paragraph, or part thereof directly involved in the controversy in which such judgment shall have been rendered. No caption of any section or set of sections shall in any way affect the interpretation of this act or any part thereof.

Captions not to affect interpretation.

SEC. 901. *Disposition of income tax.* The State Tax Commission shall, on or before the twenty-fifth day of each month, pay into the State Treasury to the credit of the general fund, all taxes, interest and penalties collected by it under this article during the preceding calendar month as appears from the return made by it to the State Treasurer.

Payment into general fund.

SEC. 902. No city, town, township, or county shall levy any tax on income, or inheritance tax.

No city, town, township, or county tax.

SEC. 903. *Subjects of taxation revised in this act not otherwise taxable.* All laws imposing taxes, the subjects of which are revised in this act, are hereby repealed: *Provided*, that this repeal shall not extend to the provisions of any law so far as they relate to the taxes listed or which ought to or would have been listed, or which may have been due previous to the ratification of this act.

Laws repealed.

Proviso: Taxes heretofore accrued.

SEC. 904. This act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 35

AN ACT SUPPLEMENTAL TO HOUSE BILL No. 913, SENATE BILL No. 913, ENTITLED "AN ACT TO RAISE REVENUE."

The General Assembly of North Carolina do enact:

SECTION 1. That in determining the taxable income of a corporation engaged in the business of operating a railroad under section two hundred and two of the act to raise revenue, in the case of a railroad located entirely within this State, the net operating income shall be increased or decreased to the extent of any credit or debit balance received or paid, as the case may be, on account of car hire; and when any railroad is located partly within and partly without this State, then said net operating income shall be increased or decreased to the extent of an equal mileage proportion within this State of any credit or debit balance received or paid, as the case may be, on account of car hire.

Amounts paid or received for car hire deduction from or item of income of railroads.

Proportionate estimate on railroads partly within and partly without State.

SEC. 2. Amend section two hundred and three of said act by striking out of lines three and four of said section the words "or

Duration of act.

during any income year ending during the twelve months ending March 31, 1922," and by substituting in lieu thereof the words "and annually thereafter."

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 36

AN ACT TO AMEND SECTION 7861 OF THE CONSOLIDATED STATUTES, RELATIVE TO REPORTS OF CORPORATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand eight hundred and sixty-one of the Consolidated Statutes be amended by striking out in subsection one in lines two and three the words "for profit"; by striking out in subsection two, line two, the words "for profit"; and by further amending said section by striking out in subsection eight, in line four, the words "for profit."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 37

AN ACT TO SUPPLEMENT AND AMEND AN ACT OF THE PRESENT SESSION OF THE GENERAL ASSEMBLY, ENTITLED "AN ACT TO RAISE REVENUE."

The General Assembly of North Carolina do enact:

SECTION 1. That section twenty-eight A of an act of the present session of the General Assembly, entitled "An act to raise revenue," be and the same is hereby supplemented and amended as follows: by striking out all after the words "ten dollars" in the last sentence of said section and inserting in lieu thereof the following: "per week or part of a week; and *Provided*, that when State license is issued hereunder on or after the first day of April, the tax shall be one-half the annual tax, and all State licenses issued hereunder shall expire on the thirty-first day of May after date of issuance."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

Reports to be
made.
Foreign corpora-
tions.
Forfeiture.

License per week.
Proviso: State
license after April
1st.
Expiration of
State licenses.

CHAPTER 38

AN ACT TO AMEND CHAPTER 92, PUBLIC LAWS OF 1919,
IN RELATION TO THE ASSESSMENT OF PROPERTY AND
THE COLLECTION OF TAXES.*The General Assembly of North Carolina do enact:*

ARTICLE I

BOARD OF STATE TAX COMMISSIONERS

SECTION 1. *Board of Corporation Commissioners created Board
of State Tax Commissioners.*Corporation Com-
mission made State
Tax Commission.

In addition to the duties imposed upon the Board of Corporation Commissioners by the act creating said board, they are hereby created a Board of State Tax Commissioners, with powers and duties prescribed under this act.

Additional duties.

SEC. 2. The members of said board shall take and subscribe the constitutional oath of office to be filed with the Secretary of State.

Oath of office.

SEC. 3. It shall be the duty of said board, and they shall have power and authority to have general supervision of the system of taxation throughout the State, and to have and exercise general supervision over the administration of all assessment and tax laws, over all county, township, and city tax assessors and boards of equalization, to the end that all assessments of property, real, personal, and mixed, be made relatively just and uniform, and at its true value in money; to require all county, township, and city assessors, boards of equalization and levy and assessment officers, under penalty of forfeiture and removal from office as such assessors or boards, to assess all property of every kind and character at its true value in money.

Supervision of
system of taxation.Supervision of ad-
ministration of
assessment and
tax laws.Uniform assess-
ments.

1. To confer with and advise assessing officers as to their duties under this act, and to institute proper proceedings to enforce the penalties and liabilities provided by law for public officers, officers of corporations, and individuals failing to comply with this act; to prefer charges to the Governor against assessing and taxation officers who violate the law or fail in the performance of their duties in reference to assessments and taxation; and in the execution of these powers the said board may call upon the Attorney-General or any prosecuting attorney in the State to assist said board, and any person or officer who fails or refuses to comply with any lawful order of the State Tax Commission shall be subject to a penalty or forfeiture of one hundred dollars, the same to be imposed by order of said Commission; and, in addition, any such person or officer so offending shall be liable to punishment by said board as for contempt.

To advise assessing
officers.Proceedings to en-
force liabilities.

To prefer charges.

Assistance of
Attorney-General
and prosecuting
attorneys.Penalty for non-
compliance with
order.Punishment as for
contempt.

Pamphlet of instructions.

Explanation of working of tax laws.

Advice and explanations to assessors.

Investigation of complaints of delinquency on assessment.

Visitations to counties.

Information from county officers.

Forfeit on officer neglecting duty.

Action for recovery.

Delay to raise presumption.

Investigation of revenue laws of other States.

Recommendations for legislation.

2. At least thirty days previous to the date fixed for listing taxes, to prepare a pamphlet for the instruction of tax assessors. Said pamphlet shall, in as plain terms as possible, explain the proper working of the tax laws of the State, and shall call particular attention to any points in the administration of the laws which have seemed to be overlooked or neglected. They shall advise the assessors of the practical working of the laws, and explain any points which seem to be intricate and upon which assessors may differ.

3. To receive complaints as to property liable to taxation that has not been assessed or of property that has been fraudulently or improperly assessed through error or otherwise, and to investigate the same, and to take such proceedings and to make such orders as will correct the irregularity complained of, if found to exist.

4. To see that each county in the State be visited by at least one member of the board as often as is necessary, to the end that all complaints concerning the law of assessment and taxation may be heard; that information concerning its workings may be collected; that all assessing and taxation officers comply with the law, and all violations thereof be punished, and that all proper suggestions as to amendments and change may be made.

5. To require from any registers of deeds, clerks of courts, mayors and clerks of towns, or any other officer in this State, on forms prescribed by said Board of State Tax Commissioners, such annual or other reports as shall enable said board to ascertain the assessed valuations of all property listed for taxation throughout the State under this act, the amount of taxes assessed, collected, and returned delinquent, and such other matters as the board may require, to the end that it may have complete and statistical information as to the practical operation of this act; that every such officer mentioned in this section who shall willfully neglect or refuse to furnish any report required by the Commission for the purposes of this act, or who shall willfully and unlawfully hinder, delay, or obstruct said Commission in the discharge of its duties, shall forfeit and pay one hundred dollars for each offense, to be recovered in an action in the name of the State. A delay of ten days to make and furnish such report shall raise the presumption that the same was willful.

6. To make diligent investigation and inquiry concerning the revenue laws and systems of other states and countries, so far as the same is made known by published reports and statistics, and can be ascertained by correspondence with officers thereof, and with the aid of information thus obtained, together with experience and observation of our own laws, to recommend to the Legislature at each regular session thereof such amendments, changes, or modifications of our revenue laws as seem proper and

necessary to remedy injustice and irregularities in taxation, and to facilitate the assessment and collection of public revenues.

7. To further report to the Legislature at each regular session thereof, or at such other times as the Legislature may direct, the whole amount of taxes collected in the State for all purposes, classified as to State, county, township, and municipal purposes, with the sources thereof; the amount lost, the cause of the loss, the proceedings of said board, and such other matters of information concerning the public revenues as it may deem of public interest.

Reports to General Assembly.
Details to be reported.

8. To discharge such other duties as are or may be prescribed by law.

Other duties.

SEC. 4. *Board to make annual report to the Governor.*

The Board of State Tax Commissioners shall, on or before the first day of January of each year, make an annual report to the Governor of the State, setting forth the workings of said commission during the preceding year, and containing the findings and recommendations of said commission in relation to all matters of taxation. The State Tax Commission shall cause two thousand copies of said report to be printed on or before the first day of February succeeding the making of said report. One hundred copies of the said report shall be placed at the disposal of the State Librarian for distribution and exchange, and a copy of said report shall be forwarded by said Tax Commission to each member of the General Assembly as soon as printed.

Annual reports.

Report printed.

Distribution.

SEC. 5. After the various tax lists required to be made under this act shall have been passed upon by the county board of equalization, the State Board of Tax Commissioners, or any member thereof, shall have power to reconvene said board, and to make such orders as the Tax Commissioners shall determine are just and necessary, and to direct and order such county boards of equalization to raise or lower the valuation of the property, real or personal, in any county, township, or city, and to raise or lower the valuation of property of any person, company, or corporation; and to order and direct any county board of equalization or board of county commissioners to raise or lower the valuation of any class or classes of property; and generally to perform and do any act or to make any order or direction to any county board of equalization, board of county commissioners, or any county or township assessor as to the valuation of any property or any class of property in any township, city, or county, which in the judgment of said Tax Commission may seem just and necessary, to the end that all property shall be valued and assessed in the same manner and to the same extent as any and all other property, real or personal, required to be listed for taxation. The Tax Commission or any member thereof are authorized to require county assessors

Revision of tax lists.

Orders to county boards.

Omitted property to be placed on assessment rolls.

to carefully place upon the assessment rolls, for taxation as provided by law, omitted property which may be discovered to have for any reason escaped assessment and taxation in previous years.

Abstracts of county taxables.

The Board of State Tax Commissioners are authorized to require the county assessors or clerk of the board of county commissioners of each county in the State to file with them, when called for, complete abstracts of all real and personal property in the county as equalized by the county board of equalization and itemized by townships. The Board of Tax Commissioners are authorized to make such rules and regulations as the board may deem proper to effectually carry out the purposes for which the board is constituted, and to make all rules and regulations not inconsistent with law as the board may deem necessary with respect to its own meetings, proceedings, notices, and hearings.

Rules and regulations for enforcement of act.

By-laws.

Record of proceedings.

SEC. 6. The said Board of State Tax Commissioners shall keep an accurate record of its official proceedings. Certified copies of its records, attested with its official seal, shall be received in evidence in all courts of the State with like effect as certified copies of other public records.

Copies received in evidence.

SEC. 7. *Place of meetings of board; shall have access to books, papers, etc., with power to subpoena and examine witnesses.*

Regular sessions.

Access to books and papers.

Regular sessions of said board shall be held at the office of said board in the city of Raleigh. The said board and the members thereof shall have access to all books, papers, documents, statements, and accounts on file or of record in any of the departments of State. It shall have like access to all books, papers, documents, statements, and accounts on file or of record in counties, townships, and municipalities. Said board shall have the right to subpoena witnesses, upon a subpoena signed by the chairman of

Access to records of counties, townships and municipalities. Subpoenas.

Service of subpoena.

said board, directed to such witnesses, which subpoena may be served by any person authorized to serve subpoenas from courts of record in this State; and the attendance of witnesses may be compelled by attachment, to be issued by any Superior Court upon proper showing that such witness has been properly subpoenaed, and has refused to obey such subpoena. The persons serving such subpoena shall receive the same compensation now allowed to

Pay for serving subpoena.

Power to administer oaths and examine witnesses.

sheriffs and other officers for serving subpoenas. Said board shall have the power to examine witnesses under oath, said oath to be administered by any member of said board, or by the secretary thereof. Said board shall have the right to examine books, papers, or accounts of any corporation, firm, or individual owning property liable to assessment for taxes, general or specific, under the laws of this State; and any officer or stockholder of any such corporation, any member of any such firm, or any person or persons who shall refuse to permit such inspection, or neglect or fail to appear before said board in response to its subpoena, or testify,

Records of corporations, firms, or individuals.

Failure to appear and testify misdemeanor.

as provided for in this section, shall be deemed guilty of a misdemeanor, and shall be punished by a fine not exceeding one thousand dollars, or by imprisonment in the State Prison for a period not exceeding two years, or both such fine and imprisonment in the discretion of the court. Punishment.

SEC. 8. The State Board of Tax Commissioners shall constitute a State Board of Equalization of valuations and taxes for the State. In case it shall appear, or be made to appear, to said board that any tax list in any county in the State is grossly irregular, unlawfully or unequally assessed, it shall be the duty of said board to equalize the valuations of real property among the several counties in the following manner: State Board of Equalization.

SEC. 9. *Lands; how equalized.*

Lands shall be equalized by adding to the aggregate assessed value thereof, in every county in which said board may believe the valuation to be too low, such rate per centum as will raise the same to its proper proportionate value, and by deducting from the aggregate assessed value thereof, in every county in which said board may believe the valuation to be too high, such per centum as will reduce the same to its proper value. Town and city lots shall be equalized in the same manner herein provided for equalizing lands, and, at the option of said board, may be combined and equalized with lands. Equalization of land values.

Town and city lots.

SEC. 10. *Final examination.*

When said board shall have separately considered the several classes of property as herinbefore required, the results shall be combined into one table, and the same shall be examined, compared, and perfected in such manner as said board shall deem best to accomplish a just equalization of assessments throughout the State. Final examination.

SEC. 11. *When equalization completed.*

When said board shall have completed its equalization of assessments for any year, the clerk of the board shall certify the rate per centum or amount finally determined by said board to be added to or deducted from the assessed valuation of each class of property in the several counties; and it shall be the duty of the clerk of the board of county commissioners to extend the rates of addition or deduction as ordered by the State Board of Equalization. Rate of increase or decrease certified to counties.

Rates extended.

SEC. 12. The Board of State Tax Commissioners may direct that any member of the board shall hear complaints, make examinations and investigations. Hearing by any member of board.

SEC. 13. *Clerical assistance.*

The Corporation Commission may employ such additional clerks, agents, or other help as in their judgment they may deem neces- Clerical assistance.

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| Term of office. | sary to put into proper execution the provisions of this act. The persons so selected shall hold office during the pleasure of said board. The sum of twenty thousand dollars (\$20,000) per annum, or so much thereof as may be necessary, is hereby appropriated for the payment of the services of said clerks, agents, or other help. The members of said board shall receive an annual salary each of five hundred dollars (\$500), in addition to their salary as Corporation Commissioners, and shall devote their whole time to the discharge of the duties of their office; and the clerk of said Commission shall receive three hundred dollars (\$300) in addition to his other salary; and they shall also receive their necessary traveling expenses, including necessary postage, stationery, and printing, in the performance of their duties, to be audited and allowed by the State Auditor and paid monthly by the State Treasurer out of the general fund. The State Tax Commission is hereby authorized to employ special assistants or counsel in the discovery and collection of all inheritance taxes that are overdue and unpaid, and whenever in the judgment of the Commission the interests of the State will be conserved thereby, the compensation, not to exceed five per centum of the amounts of revenue collected, to be audited and allowed by the State Auditor upon certificate of the State Tax Commission in the settlement of such taxes: <i>Provided</i> , the commission of five per cent herein authorized for collection of inheritance taxes shall be limited to cases where actual settlement is pending at the time of the ratification of this act. |
| Appropriation. | |
| Salary of members of board. | |
| Whole time devoted to work. | |
| Salary of clerk of commission. | |
| Expenses. | |
| Special assistants or counsel for discovery of inheritance taxes. | |
| Compensation. | |
| Proviso: Commission for collections of inheritance tax. | |

SEC. 14. *Rates of tax.*

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| Levy of county tax. | The boards of county commissioners of the several counties of the State may, at any regular or called meeting, after the valuation of real and personal property has been completed as provided in this act, in the months of July, August, or September, levy such rate of tax for general county purposes as may be necessary to meet the general expenses of the county, not exceeding the constitutional limitation, and such rates for other purposes as may be authorized by law. |
| Rate for general fund. | |
| Rates for other purposes. | |

SEC. 15. *Machinery for listing personal property.*

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| County supervisor. | The board of county commissioners in each county shall, on the first Monday in April in each year, appoint a resident freeholder as county supervisor, who may be the County Auditor, to have general supervision of the listing of personal property in the several townships in the county. He shall appoint an assistant for each township, and in townships having cities or towns laid off in wards, such number as may be necessary, such assistants to be known as township list-takers and assessors. In counties having county auditors the board of commissioners may appoint the |
| Township assistants. | |
| County auditor may be assessor. | |

county auditor as county supervisor. The board of county commissioners shall fix the compensation to be paid the county supervisor and his assistants.

Compensation fixed by county commissioners.

SEC. 16. *Obsolete.*

SEC. 17. The county supervisor and assistants shall meet together at the courthouse on the first Monday in May for general consideration of methods of securing a complete list of all personal property, tangible and intangible, and of valuing in an equal manner in the several townships the different classes of personal property to be listed. They shall begin the work of listing and assessing on Tuesday after the first Monday in May in each year, and shall complete the same as early as practicable, and shall return his list of assessments, after it has been approved by the county supervisor, to the clerk of the board of county commissioners.

Meeting of supervisor and assistants for consultation.

Beginning of listing and assessments.

Return through supervisor to county commissioners.

SEC. 18. *Duties of township list-taker and assessor as to assessing and listing property.*

Each township list-taker and assessor appointed under the authority of this act shall advertise in five or more public places within the township not later than the twentieth day of April, notifying all taxpayers to return to him all real and personal property which each taxpayer shall own on the first day of May, and said return shall be made to the list-taker during the month of May under the pains and penalties imposed by law, and naming the times and places at which he will be present to receive tax lists. The township list-taker and assessor shall obtain from each taxpayer a full, complete, and detailed statement of each and every piece and kind of property, real, personal, and mixed, which said taxpayer shall own on the first day of May, together with, as near as possible, the true value in money of all such property owned by him or them, or which may be under his or their control as agent, guardian, administrator, or otherwise, and which should be listed for taxation; and it shall be the duty of said township list-taker and assessor to ascertain by visitation, investigation, or otherwise the actual cash value in money of each piece or class of property in his township, and to list such property at its actual value for taxation. He is hereby authorized and empowered to administer oaths in all cases necessary to obtain full and correct information concerning any taxable real and personal property in his township.

Advertisement for list taking.

Time of making returns.

Detailed statements of property.

Valuation.

List taker and assessor to ascertain value.

Property listed at actual value.
Power to administer oaths.

SEC. 19. *Obsolete.*

SEC. 20. *Oath of township list-taker and assessor.*

Before entering upon the discharge of the duties of his office the assistant assessor shall take and subscribe the following oath

List-taker and assessor to be sworn.

before the chairman of the board of county commissioners for his county or some officer qualified to administer oaths:

Form of oath.

"I, Township, of County, do solemnly swear (or affirm) that I will discharge the duties devolving upon me as assistant assessor according to the laws in force governing said office; so help me, God."

Returns to be verified.

And upon making his complete returns of his assessments, embracing an abstract of the taxable property of the township, to the county assessor, the assistant assessor shall annex the following affidavit, subscribed and sworn to before a justice of the peace, who shall certify the same:

Form of affidavit.

"I, the assistant assessor for Township of County, make oath that the foregoing list contains, to the best of my knowledge and belief, all the real and personal property required by law to be assessed in said township, and that I have assessed every tract or parcel of land or other real and personal property at its true value in money, and have endeavored to do equal justice to the public and to the taxpayers concerned."

False return misdemeanor.

Any assessor making a false return shall be deemed guilty of a misdemeanor.

SEC. 21. *Real property to be assessed at its true value in money.*

Valuation of real property.

Real property shall be valued by the township list-taker and assessor, either from actual view or from the best information that the township list-taker and assessor can practically obtain, according to its true value in money. In determining the value the township list-taker and assessor shall consider as to each piece its advantage of location, quality of soil, quantity of standing timber, water privileges, water-power, mines, minerals, quarries, or other valuable deposits known to be available therein, and their value.

Considerations governing valuation.

SEC. 22. *Personal property to be assessed at its true value in money.*

Valuation of personal property.

All articles of personal property shall, as far as practicable, be valued by the list-takers and assessors according to their true value in money; and after arriving at the total valuation of all articles of personal property which he shall be able to discover as belonging to any person, if he or they have sufficient evidence upon which to form a belief that such person has other personal property, consisting of money, credits, debts due or to become due, or any other thing of value liable, he, they, or the board of commissioners shall have power to take such action as may be necessary to get said property on the tax lists.

Action for discovery of unlisted property.

SEC. 23. *Defining actual value in money.*

Definition of actual value in money.

The intent and purpose of the tax laws of this State is to have all property and subjects of taxation assessed at their true and

actual value in money, in such manner as such property and subjects are usually sold, but not by forced sale thereof, and the words "market value" or "true value," whenever in the tax laws, shall be held and deemed to mean what the property and subjects would bring at cash sale when sold in such manner as such property and subjects are usually sold.

"Market value"
and "true value."

SEC. 24. *Obsolete.*

SEC. 25. *Discovering property not listed.*

It shall be the duty of the county commissioners and the several list-takers to be constantly looking out for property which has not been listed for taxation, and when discovered, such property shall be duly placed upon the assessment list and properly assessed for taxation. At any time before or after the tax list has been turned over to the sheriff as provided for in section eighty-five of this act, such property may be so discovered, the list-taker shall make return thereof to the clerk of the board of county commissioners, who shall enter such property upon the tax books, make out a tax account, and place the same in the hands of the sheriff or tax collector and charge him with the same, and issue such orders to the sheriff as provided in section eighty-five, and such orders shall have the force and effect of a judgment and execution against the real and personal property of the person charged with such list, as provided in section eighty-five of the regular tax list.

Discovering prop-
erty not listed.

Discovered prop-
erty listed and
assessed.

Return when prop-
erty discovered.

Entry on tax
books.

Tax account.

Tax charged to
sheriff.

Orders to sheriff.
Judgment and
execution.

SEC. 26. *County board of equalization.*

The board of county commissioners shall constitute the board of equalization in each county, and shall meet the second Monday in July in each year. Said board shall equalize the valuation so that each tract or lot of land or article of personal property shall be entered on the tax list at its true value in money, and for this purpose they shall observe the following rules: (1) They shall raise the valuation of such tracts or lots of real or articles of personal property, including stocks, bonds, and shares in all incorporated companies, except such as are specifically exempt by law, as in their opinion have been returned below their true value, to such price or sum as they may believe to be the true value thereof; (2) they shall reduce the valuation of such tracts and lots or articles of personal property as in their opinion have been returned above their true value, as compared with the average valuation of real and personal property, including stocks, bonds, and shares of all incorporated companies of such county. In regard to real property, they shall have due regard to the relative situation, quality of soil, improvements, natural and artificial advantages possessed by each tract or lot. The clerk of said board of county commissioners shall be the clerk of the board of equalization, and shall within five days after adjournment of said board

County board of
equalization.

Day of meeting.
Board to equalize
valuation.

Rules for valua-
tion.

Raise of valuation.

Reduction of val-
uation.

Considerations
governing valua-
tion.

Clerk of board.

Returns to State
board.

furnish the State Tax Commission with a copy of all proceedings of the county board of equalization with respect to any and all changes made by such board of valuations made and returned by the township list-takers and assessors. The clerk of the board shall also furnish the State Tax Commission, within five days after adjournment of the county board of equalization, on blanks to be furnished by the commission, statement from the returns made by the township list-takers and assessors of aggregate value of real and personal property by townships and as a whole for the county and average value per unit of land acreage and of the several classes of livestock.

SEC. 27. *Compensation of township list-takers and assessors.*

List-takers and assessors to file sworn reports.

Not entitled to pay until lists are filed.

Strict compliance with law.

County commissioners to regulate number of days for work.

Township list-takers and assessors shall make out their accounts in detail, giving the date of each day when they shall have been employed, which account they shall verify under oath. They shall not be entitled to compensation until they shall have filed lists, schedules, statements, and books appertaining to assessment of property for such year with the clerk of the board of county commissioners, the books to be accurately made up, showing correct total values for each class of property, average value per unit, and aggregate value of all property in the township. The list-takers and assessors shall not be entitled to pay unless they have performed the labor and made return in strict compliance with the law. The county commissioners shall be the judge of the number of days actually necessary for taking the lists, and may regulate the same when a greater number of days are charged for than they deem necessary.

SEC. 28. *Listing in off years; correcting assessment.*

Lands listed at previous valuation.

Personal property.

Correction for improvement and deterioration.

Except in the year when there shall be an assessment of real property, and *except as otherwise provided in this act*, the township list-taker and assessor shall list the lands in his township at the valuation previously assessed on the same, and shall list and assess all personal property in said township. Such township list-taker and assessor shall correct any parcel of real property on which any structure of over one hundred dollars value may have been erected or improved in excess of the value of one hundred dollars, or on which any structure of the like value shall have been destroyed, agreeably to the returns made in accordance with the provisions of this act.

SEC. 28 (a). *County boards to review valuation of real estate.*

County board of review.

Day of meeting.

The board of county commissioners and the county board of appraisers and review, heretofore appointed under chapter eighty-four of the Public Laws of one thousand nine hundred and nineteen (any vacancy which may have occurred to be filled by appointment of the board of county commissioners), shall meet

jointly in each county on the first Tuesday after the first Monday in April, one thousand nine hundred and twenty-one, as a county board of review, to determine if the value of real property as heretofore appraised and assessed in the county as a whole is in excess of the fair value of such property at the time of meeting of such board. The chairman of the board of county commissioners shall be the chairman of the county board of review as thus constituted, and the clerk of the board of county commissioners shall be secretary of the said board. The said board shall make proper inquiry and investigation into the existing values of real property as compared with the assessed and appraised values thereof in the several cities, towns, and townships of the county; and if it shall find that the assessed value of such property is in excess of the actual value, it shall find the average percentage of such excess in the county as a whole, or in the several cities, towns, and townships, and shall report its finding so made to the State Tax Commission not later than the twentieth day of April, one thousand nine hundred and twenty-one. The values so reported shall be the values at which the property shall be assessed for taxation, unless and until the same have been changed and revised by the State Tax Commission and certified to the board of county commissioners of such county, which shall be done not later than the first day of July, one thousand nine hundred and twenty-one.

Organization of boards.

Inquiry and investigation as to values.

Findings.

Report to State Tax Commission.

Valuation.

SEC. 28 (b). *Specific complaints.*

The board of county commissioners of the several counties shall have and exercise authority to hear and determine specific complaints of over-valuation or under-valuation of any particular tracts of real property, and after the general equalization order provided for in the preceding subsection has been made, any person who owns property subject to taxation, and who finds that said property stands assessed for taxation, after such equalization order has been made, at an amount in excess of the actual value of such property on the first day of May, one thousand nine hundred and twenty-one, may have the right to have the same reassessed and reappraised by the said board, by filing with the clerk of the board of county commissioners, some time during the month of May, one thousand nine hundred and twenty-one, an application in form and substance as follows:

Specific complaints.

Application for reassessment.

Time for application.

To the Board of County Commissioners:

Form of application.

..... County.

I hereby make application for the reassessment of the real property hereinafter described, for the reason that the said property is now assessed in excess of its actual value on the first day of May, one thousand nine hundred and twenty-one, and do hereby

certify that in my best judgment the actual value of said property on that date was as it is stated herein to be:

Location
Condition
Acreage
Assessed value
Actual value May 1, 1921.....

_____,
(Signature of Complainant.)

Complaint of undervaluation.
Review initiated by board.

Any citizen of the county may file complaint of the undervaluation of any real property in the county, or the board may of its own motion revise the valuation of any property that it finds to be valued at more or less than the actual value of such property on the first day of May, one thousand nine hundred and twenty-one.

Investigation of complaints.

The county board of commissioners may appoint the county auditor or any resident freeholder of the county, who has general knowledge of the value of the real property of the county, to investigate any and all complaints filed under the provisions of this section, and make report and recommendations to the said board as to the true value in money of such properties. The county board of commissioners shall thereupon approve or revise such recommendations, and shall, not later than the fifteenth day of July, one thousand nine hundred and twenty-one, make report to the State Tax Commission of the increases and reductions in the valuation of specific properties made under authority of this section.

Reports and recommendation.
Action by county commissioners.

Report to State Tax Commission.

General revision of values.

SEC. 28 (c). If the board of county commissioners of any county, at their regular monthly meeting on the first Monday in April, one thousand nine hundred and twenty-one, shall be of the opinion that the valuation of real estate in such county is so unequal as between the owners of real property in such county as to require a more general revision of assessments than is practicable to be made under the provisions of subsections (a) and (b) of this section, or the value of real property as heretofore appraised in such county as a whole is in excess of the present actual value of such property, it may by resolution so find and order that such revision be made. In the event such order is made, it shall be in lieu of the remedies provided in subsections (a) and (b) of this section, and the board of county commissioners shall appoint a board of review, composed of three resident freeholders, who have general knowledge of the value of real estate in such county, and such board of review may appoint such number of assistants as in their judgment is necessary to complete such revision, not later than the first day of July, one thousand nine hundred and twenty-one. The said board shall take and subscribe to an oath

Order in lieu of other remedies.

Board of review.

Assistants to board of review.

Board to be sworn.

- to perform their duties according to the provisions of this act according to the best of their ability, and shall give notice by public advertisement that the board, or one of its members or assistants, will attend at least one day in each township, and as long as shall be necessary to hear evidence as to the true value of the real property therein, and of any property over-valued or under-valued; and the said board shall proceed as speedily as possible to hear and determine what the present true value thereof is, and to make such general review and revision of the assessed value of real property in such county as it finds is necessary to be made, to the end that the same may be fairly and equally assessed at its present actual value in money. A complete abstract of such revised assessment, by townships, giving average value per acre, and value of town lots, and the value as a whole, shall be made to the board of county commissioners of such county and to the State Tax Commission, not later than the fifteenth day of July, one thousand nine hundred and twenty-one, and shall be subject to the authority of the State Tax Commission as a State Board of Equalization, so as to preserve a proper equalized value of real property in the several counties. The board of county commissioners shall fix the expense that may be incurred under this section, such expense to be borne by the county.
- SEC. 28 (*d*). The report of the board of county commissioners, made pursuant to section twenty-eight (*b*), and the abstracts as reported by the board of review, under section twenty-eight (*c*), shall be the basis for the assessment of taxes, unless and until the same are changed by the State Tax Commission on or before the first day of September, one thousand nine hundred and twenty-one, and the said State Tax Commission shall, on or before the first day of September, one thousand nine hundred and twenty-one, certify down to the board of county commissioners of the several counties its findings and conclusions upon said report and abstracts.
- SEC. 28 (*e*). In any proceeding under this act the county board of review or county board of commissioners, or any of their representatives, shall have access to the questionnaires filed by the owners of the real property in the county under chapter eighty-four of the Public Laws of one thousand nine hundred and nineteen, the tax rolls for the several townships and any other records pertaining thereto.
- It shall be the duty of the State Tax Commission to exercise the authority of supervision herein imposed, to the end that, as nearly as may be, property of all classes in all counties of the State may be fairly and equally valued in accordance with the requirements of the Constitution and the provisions of this act, and if in any case in doubt as to whether changes in valuation in any county should be approved, it shall have the authority, and it shall be its
- Advertisement.
- Determination of value.
- Abstract to county commissioners.
- Authority of State Tax Commission.
- Expense of review.
- Basis for assessment of taxes.
- State Tax Commission to certify findings.
- Access to questionnaires and records.
- State Tax Commission to exercise authority of supervision.

Investigation. duty, to make or cause to be made such investigation as it may deem necessary to determine the facts and reach a just conclusion.

"Actual value." The words "actual value," as used in the several subdivisions of this section, shall be held to mean the true and actual value of the property if sold in the manner in which such property is usually sold, but not by forced sale thereof, and shall be held and deemed to mean what the property would bring at cash sale when sold in such manner as such properties are usually sold.

Appeal to State Tax Commission. SEC. 28 (f). Any taxpayer in any county may appeal, within thirty days, to the State Tax Commission from any finding by the board of county commissioners.

Application for review by State Tax Commission. SEC. 28 (g). Any taxpayer owning property assessed originally by the State Tax Commission may make application to the State Tax Commission for a review of the assessment of its property in the same manner herein provided for complaint by property owners before the county boards, and the State Tax Commission may hear and determine such complaints.

Hearing and determination.

SEC. 29. *Compensation as members of board of equalization.*

Compensation of members of board of equalization.

The members of the board of county commissioners shall be allowed, each as a member of the board of equalization, their usual compensation per diem for the number of days actually engaged in the performance of their duties, and in addition thereto mileage at the rate of five cents for each mile necessarily traveled in attending the meetings of the board of equalization. The per diem and mileage as provided in this section shall be paid by the county.

SEC. 30. *How to list property.*

Verified statement of property.

Property to be listed.

Proviso: Trust property when trustee is non-resident.

Fiduciaries to list personal property where beneficiary resides.

Every person owning property is required to list, and shall make out, sign, and deliver to the list-taker a statement, verified by his oath, of all the real and personal property, moneys, credits, investments in bonds, stocks, joint-stock companies, annuities, or otherwise, and the value of improvements on real estate since same was assessed, in his possession or under his control on the first day of May, either as owner or holder thereof, or as parent, guardian, trustee, executor, executrix, administrator, administratrix, receiver, accounting officer, partner, agent, factor, or otherwise: *Provided*, that whenever personal property has been conveyed in trust and the trustee resides out of the State, but the trustor resides within the State, then and in that case such property shall be listed for taxation in this State by said trustor where the property is situated. In all cases where a guardian, executor or executrix, administrator or administratrix, resides in a city or incorporated town, all personal property in the hands of such guardian, executor or executrix, administrator or administratrix, shall be listed for taxation only where their wards resided on the first day of May,

and where the deceased persons resided on the date of their death, unless such wards or deceased persons were nonresidents of the State on the first day of May or at the day of death, in which case the guardian, executor or executrix, administrator or administratrix, shall list the property where he or she resides on the first day of May: *Provided further*, that when personal property is held in trust for another by any person, firm, or corporation in this State, whether as guardian, trustee, or otherwise, and the *cestui que trust* is a resident of the State, then the same shall be listed for taxation in the county and township where the *cestui que trust* lived on the first day of May; and if the *cestui que trust* lived in a county in the State other than the county of the trustee, guardian, or other person so holding said property, then the property so held in trust may be listed for taxation by forwarding a list thereof, verified by oath, to the register of deeds of the county wherein the *cestui que trust* lived on the first day of May, and such register shall enter the same on the tax lists of the township in which the *cestui que trust* lived; and banks listing their stocks held in trust shall give the county in which the *cestui que trust* lives and shall forward to the register of deeds of that county the names of *cestuis que trustent* living therein, with the number of shares held by each, and their taxable value, to the end that they may be entered for school, county, and municipal taxation. The guardian shall be exempt from municipal taxation on the personal property of his ward when the ward resides outside of the corporate limits of the city or town. Any person who, to evade the payment of taxes, surrenders or exchanges certificates of deposit in any bank in this State or elsewhere for nontaxpaying securities, or surrenders any taxable property for nontaxable property, and after the date of listing property has passed, takes said certificate or other taxable property back and gives up said nontaxpaying securities or property, or executes any fictitious note or other evidence of debt for deduction from his solvent credits, shall be guilty of a misdemeanor, and upon conviction shall be fined not less than fifty nor more than two hundred dollars (one-half of which shall go to the informer), or imprisoned not less than one month nor more than six months, or both.

SEC. 31. *Who may list through agents.*

The list shall be given by the person charged, during the months of May and June, as herein prescribed: *Provided*, that agents for the purpose of listing property may be appointed by females or nonresidents of the township where the property is situated, or by persons physically unable to attend and file their list at any time during the months of May and June: *Provided*, such person shall be required to qualify by stating under oath that he knows the extent and has a knowledge of the true valuation of the prop-

Property held in trust located at residence of beneficiary.

Banks listing stock held in trust.

Exemption as to municipal tax of nonresident ward.

Surrenders, exchanges, and notes in evasion of taxes misdemeanor.

Punishment.

Lists by persons to be charged. —
Proviso: Listing agents.

Proviso: Qualification of listing agents.

Lists by corporations.

erty to be listed. The property of a corporation shall be given in by the president, cashier, treasurer, or other person appointed for that purpose.

SEC. 32. *Where to list real estate, mineral, and quarry lands.*

Real property listed where situate.

All real property subject to taxation shall be listed in the township in which said property is situated on the first day of May.

Sub-interests listed separately.

When the fee of the soil of any tract, parcel, or lot of land is in any person or persons, natural or artificial, and the right to any minerals, quarry, or timber therein is in another or others, the same shall be valued and listed, agreeable to such ownership, in separate entries, specifying the interest listed, and shall be taxed to the parties owning the different interests, respectively. In listing mineral, quarry, or timber interests, the owner thereof shall describe the same in his list, together with the separate value of each separate tract or parcel of land in or on which the same shall be situated or located, and the list-taker shall be particular to enter the same on the tax list according to the returns. An owner of separate timber interests shall list the same, whether the timber shall be attached to or detached from the soil.

Mineral, quarry, and timber interests.

Timber attached or detached.

SEC. 33. *Where polls and personal property shall be listed.*

Polls and personal property at residence of person charged.

All taxable polls and all personal property shall be listed in the township in which the person so charged resides on the first day of May, subject to the following exemptions:

Shares of stock otherwise directed.

1. Such shares of stock as are directed to be listed otherwise by this act.

Business property listed where situate.

2. All goods and chattels situated in some township, town, or city other than that where the owner resides shall be listed in the township, town, or city where situated, and not elsewhere, if the owner or person having control thereof hires or occupies a store, mill, dock yard, piling ground, place for sale of property, shop, office, mine, farm, place of storage, manufactory, or warehouse therein for use in connection with such goods and chattels: *Provided*, that all farm products, while owned by the raiser or producer, shall be listed where raised, and that all manufactured goods consigned or stored out of the State shall be listed where the owner resides. The residence of a person who has two or more places in which he occasionally dwells shall be that in which he dwells for the longest period of time during the year preceding the first day of May. The place where the principal office in this State is situated shall be deemed the residence of the corporation; but if there be no principal office in the State, then such property shall be listed and taxed at any place in the State where the corporation transacts business. For the purpose of assessing property and collecting taxes, a copartnership shall be treated as an individual, and property shall be listed in the name of the firm. A copartnership shall be deemed to reside in the township, town, or

Proviso: Farm products.

Residence defined.

Residence of corporation.

Copartnership treated as individual.
Residence of copartnership.

city where its business is principally carried on. Each partner shall be liable for the whole tax. Any taxpayer who willfully fails to list any personal property or poll liable to taxation in this State shall be guilty of a misdemeanor, and the failure to list shall be prima facie evidence that such failure was willful.

Failure to list misdemeanor.

Prima facie evidence.

SEC. 34. *Debts owing by taxpayer may be deducted.*

The taxpayer, upon making a return to the list-taker of his property subject to taxation under the provisions of section forty of this act, shall file with the list-taker, on a blank to be prepared and furnished by the State Tax Commission, a statement of all the property of every kind and description owned by the taxpayer, and also for the year 1921 a statement of his income subject to taxation under the laws of this State. All bona fide indebtedness owing by any person may be deducted by the list-taker from the amount of said person's credits, and insurance companies may deduct from solvent credits due to them an amount equal to their reinsurance reserve: *Provided*, that the State Tax Commission shall have the power, in their discretion, to summon any taxpayer to appear before any commissioner at some place within the county where the taxpayer resides and answer relative to the amount of solvent credits owned by him and the persons owning the same, as well as the nature of any indebtedness which has been deducted from solvent credits and the name of the person to whom said indebtedness is due.

Statement of property.

Statement of income.
Debts deducted from credits.

Reinsurance reserve.

Proviso: Investigation by State Tax Commission.

SEC. 35. *Boards of aldermen and boards of commissioners of cities and towns lying in two or more counties to appoint municipal tax assessors.*

For the purposes of municipal taxation, all real and personal property, subject to taxation under levy to be made by the several boards of aldermen and boards of commissioners of cities and towns lying in two or more counties, shall be listed and assessed by tax assessors appointed, and the valuation thereof shall be equalized by boards of equalization constituted, as hereinafter set out, and in the manner following:

Municipal tax assessors for municipalities in two or more counties.

(1) The board of aldermen or board of commissioners of each and every such city or town shall, at the first regular meeting of such board held in the month of April, one thousand nine hundred and fifteen, and every fourth year thereafter, or in other years when there is a reassessment of real property, appoint three discreet freeholders, each of whom shall have been a resident freeholder in such city or town for a period of not less than twelve months, who shall constitute the board of tax assessors for said city or town, and shall, in like manner as is in this chapter provided for listing and assessing real and personal property by county assessors and township or assistant assessors, for all purposes of municipal taxation by said city or town, list and assess,

Appointment of assessors.

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| Valuation. Powers. | at its true value in money, the real and personal property in said city or town, without reference to the valuation placed thereon by the county assessors and township or assistant assessors. And such municipal boards of tax assessors, in listing and assessing such property for the purposes of municipal taxation as aforesaid shall possess and exercise every power in this chapter conferred upon county assessors and township or assistant assessors in listing and assessing property for the purposes of State and county taxation. |
| Board of equalization. | (2) The board of aldermen or board of commissioners of each and every such city or town, together with such one of the tax assessors as shall have been selected as chairman, shall constitute the board of equalization for the same, and shall in like manner as in this chapter provided for the equalization of the valuation placed upon real and personal property by county assessors and township or assistant assessors, equalize the valuation placed upon the real and personal property in such city or town by such municipal tax assessors, and such municipal board of equalization, in the equalization of the valuation of such real and personal property as aforesaid, shall possess and exercise every power in this chapter conferred upon county boards of equalization in the equalization of the valuation placed upon property by the county assessors and township or assistant assessors for the purposes of State and county taxation. |
| Duty. | |
| Powers. | |
| Appointment of tax assessor. | (3) The board of aldermen or board of commissioners of each and every such city or town shall, at the first regular meeting of such board held in April of each year, except in those years in which there shall be a general assessment of property, appoint one discreet freeholder, who shall have been a resident freeholder of such city or town for not less than twelve months, who shall be known as tax assessor, and who shall list and assess all the real and personal property in such city or town for the purposes of municipal taxation by said city or town, and in like manner as is in this chapter provided for listing property by township or assistant assessors, list the land in such city or town, at the valuation previously assessed on the same, and also all personal property therein. Any such municipal tax assessors, in listing such property for the purposes of municipal taxation as aforesaid, shall possess and exercise every power in this chapter conferred upon township or assistant assessors in listing and assessing property for the purposes of State and county taxation. |
| Listing and assessment. | |
| Valuation of land. | |
| Powers conferred. | |
| Municipal authorities to revise and correct lists. | (4) The board of aldermen or board of commissioners of each and every such city or town shall, in every year in which there shall be no general assessment of property, and in like manner as in this chapter provided for the revision and correction of the county tax lists and the valuation returned to them by the township assessors appointed to list property for the purposes of State |

and county taxation, revise and correct the municipal tax lists returned to such board of aldermen or board of commissioners by the municipal tax assessors appointed to list the property in such city or town for the purposes of municipal taxation. And such board of aldermen or board of commissioners, in the revision and correction of the municipal tax lists as aforesaid, and in the performance of every other act necessary or expedient to be done in carrying out the intent of this section to confer upon the boards of aldermen and boards of commissioners of such cities and towns all necessary powers in the listing and assessment of property for the purpose of municipal taxation, shall possess and exercise in like manner all kindred powers in this chapter conferred upon boards of county commissioners.

Powers.

(5) That all expenses incident to the listing and assessment of property for the purposes of municipal taxation as aforesaid shall be borne by the city or town for whose benefit the same is undertaken.

Expenses borne by municipality.

(6) That no valid and enforceable provisions contained in the charter of any such city or town, and conferring upon the board of aldermen or board of commissioners the power to appoint municipal assessors, and otherwise making provision for the listing and assessment of property for the purposes of municipal taxation, and for the exercise of kindred powers, shall be deemed to be abrogated or repealed by the foregoing provisions of this section: *Provided, however*, that the board of aldermen of any such city or town may in the discretion of such board adopt the system of tax assessment herein provided for: *Provided, however*, all cities and towns shall list and assess for the purpose of municipal taxation the property located in said cities and towns during the month of May of each year.

Charters not abrogated or repealed.

Proviso: Adoption of system.

Proviso: Time of assessment.

SEC. 36. *Penalty for not listing personal property.*

Any person, firm, or corporation in this State owning or holding personal property of any nature or description individually or as agent, trustee, guardian, or administrator, executor, assignee, or receiver, which property is subject to assessment, who shall intentionally make a false statement to the list-taker and assessor of his assessment district, or to the board of equalization, for the purpose of avoiding the payment of the just and proportionate taxes thereon, shall forfeit the sum of ten dollars for every hundred dollars, or major fraction thereof, so withheld from the knowledge of such list-taker and assessor or board of equalization. It is hereby made a duty of the sheriff of any county, upon complaint made to him by any taxpayer of the assessment district in which it is alleged that property has been so withheld from the knowledge of the list-taker and assessor or board of equalization, or not included in the said statement, to investigate the case

Penalty for false statement.

Sheriff to investigate and bring action.

Forfeits to use of county.

forthwith and bring an action in the Superior Court in the name of the State against the person so complained of. All forfeitures collected under the provisions of this section shall be paid into the county treasurer.

SEC. 37. *List-takers and assessors shall administer oath.*

List-takers and assessors to administer oaths.

It shall be the duty of the list-takers and assessors of the several counties of the State, before receiving the returns of any taxpayer, to actually administer the oath required by law of taxpayers, the oath being read by the taxpayer in the presence and in the hearing of the list-taker and assessor or by the list-taker and assessor in the hearing and presence of the taxpayer; and for failure of said list-taker and assessor to so administer said oath, except in those cases where by law said oath may be made before some other person, such list-taker and assessor shall be guilty of a misdemeanor, and upon conviction shall be punished by imprisonment of not less than ten days nor more than six months, and in addition shall forfeit the sum of ten dollars for each omission, one-half to go to the person furnishing information sufficient to convict and one-half to the educational fund of the State, said amounts to be deducted from the compensation of such list-taker and assessor.

Failure to administer oath a misdemeanor.

Punishment.

Forfeit.

One-half penalty to informant.

SEC. 38. *Oath of taxpayer.*

Taxpayer to verify list.

The list-taker and assessor shall require the owner, agent, guardian, personal representative, or other person having control of the property and listing such property to make and subscribe the following oath, which shall be attached to each and every schedule, to wit:

Form of oath.

"I do solemnly swear (or affirm) that the above and foregoing listed property is a full, true, and complete list of all and each kind of property owned by me or under my control as agent, guardian, personal representative, or otherwise, and that I have not neglected to list for taxation for the year all of each and every kind of property of which I am the owner or of which I have control as agent, guardian, personal representative, or otherwise, in the county of....., State of North Carolina. That I have made full and true return of my income as required by law, and that I have not in any way connived at the violation or evasion of the requirements of law in relation to the assessment of property for taxation; so help me, God."

SEC. 39. *Property held in trust listed separately.*

Property held in trust listed separately.

Liability of sheriff for failure to report false return.

Property held in trust as agent, guardian, executor or executrix, administrator or administratrix, or in the right of a *feme covert*, shall be returnable on a separate list. The sheriff or other tax collector in any county shall be liable to suit on his official bond for failure to report any false return of property mentioned in

this section which he may discover, or which may be otherwise discovered and made known to him, and it shall be his duty to report such fraud to the grand jury of his county.

Report to grand jury.

SEC. 40. *What shall be specified on tax list.*

The list shall state all property of the taxpayer, and also the age of the party, if a male, with reference to his liability to a poll tax. The list shall also contain, as of the first day of May, (1) the quantity of land owned in the township, together with the kind and nature of any buildings erected thereon, and the land shall be described by name, if it has one; otherwise in a way that it may be identified, and each separate tract or parcel of land shall be separately listed and described; (2) manufacturing property outside of incorporated cities and towns; (3) the number of acres of mineral, timber, and quarry and lands susceptible of development for water-power; (4) the number of town lots; (5) the number and value of horses; (6) the number and value of mules; (7) the number and value of jacks and jennets; (8) the number and value of cattle; (9) the number and value of hogs; (10) the number and value of sheep; (11) the number and value of goats; (12) the number and value of dogs; (13) the value of farming utensils, including farm tools and machinery of all kinds; (14) the value of carriages, harness, buggies, wagons, carts, and other vehicles; (15) the value of warehouse fixtures and office furniture; (16) the value of tools and mechanics; (17) the value of household and kitchen furniture, musical instruments, provisions of all kinds, including grain and forage; firearms; (18) the value of libraries and scientific instruments; (19) the amount of money on hand; (20) the amount of credits, including accrued interest uncollected and owing to the party, whether by a person in or out of the State, whether owing by mortgage, bond, note, bill of exchange, certificate, check, open account, or due and payable, whether owing by any State or Government, county, city, town, or township, individual, company, or corporation; the value of cotton, tobacco, or other farm products in the hands of original producers. It shall be the duty of each taxpayer to furnish a complete itemized list of the solvent credits of which he was the owner on the first day of January, and also a complete itemized list of debts owing by him and claimed as a deduction from the value of credits owing to him: *Provided*, that open accounts, not evidenced by note or bonds, may be combined in one item. The State Tax Commission shall make appropriate provision on its tax blanks for carrying out the provisions of this section. If any credit be not regarded as entirely solvent, it should be given in at its current or market value, and the party may deduct from the amount of his credits owing to him the amount of collectible debts owing by him as principal debtor;

Details of tax list.

Land.

Manufacturing property.

Town lots.

Horses and other animals.

Farming utensils.

Vehicles.

Furniture and fixtures.

Tools.

Furniture.

Libraries.

Money.

Credits.

Farm products.

Itemized list of solvent credits.

Itemized list of debts.

Proviso: Open accounts.

Credits at current or market value.

Debts owed by lister.

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| Investments in stocks and bonds. | (21) money, investments, stocks and bonds, and shares of stock in incorporated companies which are not taxed through the corporation itself; (22) automobiles, pleasure boats of any and all kinds; (23) the number and value of seines, nets, fishing tackle, boats, barges, schooners, vessels, and all other floating property; (24) all other personal property whatever, including all cotton in seed or lint, tobacco, either in leaf or manufactured; turpentine, rosin, tar, musical instruments, bicycles, goods, wares, and merchandise of all kinds; plated and silverware, and all watches and jewelry possessed by the party or any minor child; (25) the income of the party for the next preceding calendar year, if over fifteen hundred dollars, if married, and over one thousand dollars, if single. If the party be a nonresident of the county, and owns land therein, the list shall state his address, and may name an agent in the county to whom notice may be given respecting his taxes. If any person shall, with a view to evade the payment of taxes, fail or refuse to give in to the assessing officer any bonds, notes, claims, or other evidences of debt which are subject to assessment and taxation under this act, the same shall not be recoverable at law or suit in equity before any of the courts of this State until they have been listed and the tax paid thereon, together with any and all penalties prescribed by law for the nonpayment of taxes. The blank shall contain such other classification of personal property as in the judgment of the State Tax Commission may be necessary to a full disclosure of the personal property owned by each taxpayer. |
| Automobiles and pleasure boats. Fishing apparatus. | |
| All other personal property. | |
| Income. | |
| Address of non-resident landowner. Tax agent. | |
| Debts not recoverable until listed. | |
| Other classification of personal property. | |

SEC. 41. *Commissioners shall have power to exempt; sheriff to garnishee if taxes are not paid in sixty days; form of attachment.*

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| Exemption from poll tax. | The boards of commissioners of the several counties shall have power to exempt any person from the payment of poll tax on account of poverty and infirmity; and when any such person has been once exempted he shall not be required to renew his application unless the commissioners shall evoke the exemption. When such exemption shall have been made the clerk of the commissioners shall furnish the person with a certificate of such action, and the person to whom it was issued shall be required to list his poll, but upon exhibition of such certificate the list-taker shall annually enter in the column intended for the poll the word "exempt," and the poll shall not be charged in computing the list. |
| Certificate of exemption. | If any poll tax or other tax shall not be paid within sixty days after the same shall be demandable it shall be the duty of the sheriff, if he can find no property of the person liable sufficient to satisfy the same, to attach any debt or other property incapable of manual delivery due or belonging to the person liable, or that may become due before the expiration of the calendar year, and |
| Exhibition of certificate. | |
| Collection of poll tax. | |
| Sheriff to garnishee. | |

the person owing such debt or having such property in possession shall be liable for said tax. Any corporation, firm, or person who shall, on demand or request made, refuse to give to the tax collector of any county, city, or town a list giving the names of all persons employed by them who are liable for tax, shall be guilty of a misdemeanor. For the purpose of carrying into effect the provisions of this section the following form shall be used as an attachment, viz.:

Refusal to give list of employees misdemeanor.

To A. B.

Form of attachment.

Take notice that this is to attach any debt that is now due or may become due to C. D., a delinquent in his poll (or property) tax for the year one thousand nine hundred and, and you are hereby summoned to appear before E. F., an acting justice of the peace for County, and disclose any indebtedness which is or may be due said delinquent by you during the present calendar year, and to show cause why judgment should not be rendered against you for said delinquent tax and costs of this proceeding.

.....day of....., 19.....

A. B., *Sheriff or Tax Collector.*

For serving notice the sheriff shall receive twenty-five cents, and if judgment is rendered the justice shall receive twenty-five cents as costs.

SEC. 42. *Bank taxation.*

The value of such shares of stock of banks shall be determined as is hereinafter in this section provided. Every bank, banking association, or savings institution (whether State or National), shall list its real estate in the county, city, or town in which such real estate is located, for the purposes of county and municipal taxation. Every such bank, banking association, or savings institution shall, during the month of May, list annually with the State Tax Commission, in the name of and for its shareholders, all the shares of its capital stock, whether held by residents or nonresidents, at its market value on the first day of May, or, if it have no market value, then at its actual value on that day, from which market or actual value shall be deducted the assessed value of the real and personal property which such bank, banking association, or savings institution shall have listed for taxation in the county or counties wherein such real and personal estate is located. The actual value of such shares, where such shares have no market value, shall be ascertained by adding together the capital stock, surplus, and undivided profits, and deducting therefrom the amount of real and personal property owned by said institution on which it pays tax, and dividing the net amount by the number of shares in said institution. Insolvent debts due said institution may be

Valuation of stocks.
Banks to list real estate.

Stock listed in name of owners.

Value.

Ascertainment of actual value.

Insolvent debts.

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| | deducted from the items of undivided profits or surplus, if itemized and sworn to and forwarded to the State Tax Commission by the cashier of such institution. There shall also be deducted investments by such banks in bonds of this State when such investments are made from the surplus of such banks. To be entitled to this deduction it must be shown by the reports of such banks that the bonds were purchased and paid for in full at least ninety days before the first day of the current year. If the State Tax Commission shall have reason to believe that the market or actual value as given in is not its true value, it shall ascertain such true value by such examination and investigation as to it seems proper, and change the value as given in to such an amount as it ascertains the true value to be, which action on the part of the State Tax Commission may be reviewed by the Superior Court by an action brought against the State Tax Commission in its official capacity by the party aggrieved. But no action shall lie until all taxes admitted by such aggrieved party to be due shall have been paid or tendered. The value of the capital stock of all such banks, as found by the State Tax Commission, shall be certified to the county and city in which the bank is located, except that as to banks having one or more branches the State Tax Commission shall make an allocation of the value of the capital stock as between the parent and branch banks in proportion to the deposits of the parent and branch banks and certify the allocated values so found to the counties and cities in which the parent and branch banks are located. The taxes so assessed upon the shares of any such bank, company, or association shall be paid by the cashier, secretary, treasurer, or proper accounting officer thereof, and in the same manner and at the same time as other taxes are required to be paid in such county, special school district or city; in default of such payment such cashier, secretary, treasurer, or other accounting officer as well as such bank, company, or association shall be liable for such taxes, and in addition, for a sum equal to ten per centum thereof. Any taxes so paid upon any such shares may, with the interest thereon, be recovered from the owners thereof by the bank, company, association, or officer paying them, or may be deducted from the dividends accruing on such shares. The taxation of shares of any such bank, banking association, or savings institution shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of this State, whether such taxation is for State, county, school, or municipal purposes. |
| Investment in State bonds. | |
| Purchase earning deduction. | |
| Ascertainment of value by State Tax Commission. | |
| Review of action by court. | |
| Payment of admitted taxes. | |
| Value certified to county and city. | |
| Banks having branches. | |
| Payment of tax. | |
| Liability in default of payment of tax and penalty. | |
| Payment to bank. | |
| Rate of bank tax. | |

SEC. 43. *Reports from corporations.*

Reports from corporations.

Hereafter, except in the case of such corporations as are especially mentioned by name in other sections of this or the Revenue Act, and required to make statements in other forms, it shall be

the duty of the president, chairman, or treasurer of every corporation having capital stock, every joint-stock association, or limited partnership whatsoever, now or hereafter organized or incorporated by or under any law of this State, to make a report in writing to the State Tax Commission on or before the first day of July of each year, stating specifically:

- First. Total authorized capital stock.
- Second. Total authorized number of shares.
- Third. Number of shares of stock issued.
- Fourth. Par value of each share.
- Fifth. Amount paid into the treasury on each share.
- Sixth. Amount of capital stock paid in.
- Seventh. Amount of capital on which dividend was declared.
- Eighth. Date of each dividend during said year ending with the first day of May.

Specific statements required.

Ninth. Amount of each dividend during the year ending with the first Monday in said month.

Tenth. Highest price of sales of stock between the first and fifteenth days of May; highest price of sale of stock during the year aforesaid; average price of sales of stock during the year.

And in said report one of the following named officers of such corporation, limited partnership, or joint-stock association, namely, the president, chairman, secretary, or treasurer, after being duly sworn or affirmed to do and perform the same with fidelity and according to the best of his knowledge and belief, shall estimate and appraise the capital stock of said company at its actual value in cash on the first day of May, after deducting therefrom the assessed value of all real and personal estate upon which the corporation pays tax, and the value of the shares of stock legally held and owned by such corporation in other corporations incorporated in this State and paying taxes on its capital stock in this State, as indicated or measured by the amount of profit made, either declared in dividends or carried into surplus or sinking fund; and when the same shall have been so truly estimated and appraised they shall forthwith forward to the State Tax Commission a certificate thereof, accompanied by a copy of their said oath or affirmation, signed by them and attested by a magistrate or other person duly qualified to administer the same. Every such corporation may also show a deduction from the total amount of its capital stock, surplus, and undivided profits, the total amount of its actual investment in bonds of this State, and of the United States, and of the Federal Farm Loan Bank, and bonds of the Joint-stock Land Bank, which have been held as a continuing investment by such corporation for a period of not less than three months prior to the day on which such report is required by law to be made: *Provided*, that if the State Tax Commission or either of them is not satisfied with the appraisement and valuation so

Estimate and appraisal of capital stock.

Deductions.

Certificate to State Tax Commission.

Deduction of investment in public bonds.

Proviso: Valuation by State Tax Commission.

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| Basis. | made and returned, they are hereby authorized and empowered to make a valuation thereof, based upon the facts contained in the report herein required or upon any information within their |
| Account settled. | possession, and to settle an account on the valuation so made by them for taxes, penalties, and interest due the State thereon, of |
| Notice of settlement.* | which such settlement immediate notice shall be given to such corporation by said State Tax Commission, with the right to the |
| Right of appeal. | company dissatisfied with any settlement so made against it to appeal to the Superior Court in term-time of the county in which |
| Exceptions filed with State Tax Commission. | such company has its principal place of business in this State, and thence to the Supreme Court of this State; but before such company shall be allowed to exercise the right of appeal it shall, within twenty days after notice of such settlement, file with the |
| Hearing on exceptions. | State Tax Commission exceptions to the particulars to which it objects, and the grounds thereof, and said State Tax Commission shall hear said exceptions, after ten days notice of such hearing given by said State Tax Commission to said company; and if they shall overrule any of said exceptions, then such company, if it |
| Notice of appeal. | desires to appeal to said Superior Court, shall, within ten days thereafter, give notice to said State Tax Commission of such appeal to said Superior Court, and the State Tax Commission shall |
| Case on appeal. | thereupon transmit to said Superior Court a record of said settlement, with the exceptions of the company thereto, and all decisions thereon, and all papers and evidence considered in making |
| Precedence of trial. | said decision. The said cause shall be placed on the civil docket of said Superior Court, and shall have precedence of all other |
| Procedure. | civil actions, and shall be tried under the same rules and regulations as are prescribed for the trial of other civil causes. The |
| Entitlement of cause. | cause shall be entitled, "State of North Carolina, on the relation of State Tax Commission against such company." Either party |
| Appeal to Supreme Court. | may appeal to the Supreme Court from the judgment of the Superior Court, under the same rules and regulations as are prescribed |
| Bond on appeal. | by law for other appeals, except that the State of North Carolina, if it shall appeal, shall not be required to give an undertaking |
| Advancement of cause. | or make any deposit to secure the cost of such appeal; and the Supreme Court may advance the cause on their docket so as to |
| Estimate by State Tax Commission on failure of corporation to report. | give the same a speedy hearing; and in the event of the neglect or refusal of the officers of any corporation, company, joint-stock association, or limited partnership for a period of sixty days to make the report and appraisalment to the State Tax Commission as herein provided, it shall be the duty of the State Tax Commission to estimate a valuation of the capital stock of such defaulting |
| Account settled. | corporation, company, joint-stock association, or limited partnership, and settle an account for taxes, penalty, and interest thereon, from which settlement an appeal may be made to the Superior |
| Appeal to Superior Court. | Court of the county in which the corporation has its principal place of business. The State Tax Commission is forbidden to |
| Reports kept secret. | |

divulge or make public any report of a corporation required to be made to it by this section. The State Tax Commission shall prepare and keep a record book, upon which it shall enter a correct list of all the corporations and banks which it has assessed for taxation, and said record shall show the assessed valuation placed upon same by it: *Provided*, that the reports required to be made by this section may be examined, upon application, by the solicitor of the State for the district in which the corporation has its principal office, or in any investigation by the board of commissioners of a county the reports of corporations having their principal office in such county may be examined upon order of the board of county commissioners or their authorized representative.

Record book.

Proviso: Examination of reports by solicitors.

Investigations by county commissioners.

Sec. 43a. Reports of names of officers and employees to be made to the State Tax Commission.

That in addition to the information required by the preceding section to be reported to the State Tax Commission by domestic corporations, all corporations, both domestic and foreign, doing business in this State and required by any section of the Revenue and Machinery Acts to make report to the State Tax Commission, and every person, firm, or company not incorporated, including the State Auditor and the disbursing officer of every State institution or any agency receiving aid from the State Government, shall be required to report to the State Tax Commission the names and place of residence of all officers and employees of such corporations, persons, firms, or companies not incorporated, who were paid by such corporations, persons, firms, or companies not incorporated, salaries, wages, fees, or commissions for the twelve months ending January first, nineteen hundred and twenty-one, and annually thereafter during the month of January for the preceding calendar year, in excess of one thousand dollars for unmarried persons, and in excess of one thousand five hundred dollars for married persons and widows and widowers having minor child or children, and the total amount of such compensation for said period. All such corporations shall be liable for penalties provided in section 82 of the Revenue Act for failure to make report as required by this section. Every person, firm, or company not incorporated failing to comply with the provisions of this section shall be liable for the payment of the tax upon such income as they failed to report as required by this section: *Provided*, that if a person, firm, company, or corporation is without knowledge that the persons to whom salaries, wages, fees, or commissions have been paid is married or unmarried, and is unable to ascertain such fact in each case reported, the names of such persons who receive salaries, wages, fees, or commissions in excess of the minimum exemption shall be reported.

Reports of officers and employees by corporations.

By firms or companies not incorporated.
By State Auditor.
By State institutions or agencies.

Penalties for failure to report.

Liability for failure to report.

Proviso: Payments in excess of minimum exemption of income to be reported.

Investigation of incomes by traveling auditors.

Investigation of reports and records of collectors of internal revenue.

Information kept secret.

Information to registers of deeds.

Proviso: Examination of reports by solicitors of State.

Investigation by county officers.

No exemption to foreign corporations.

Tangible property listed locally.

Report to State Tax Commission.

Report of value of stock.
Loans deducted.
Ad valorem and privilege tax only.

Certificates to registers of deeds.

Details.

It shall be the duty of the State Tax Commission to have its traveling auditors make diligent investigation if all parties liable for an income tax have listed the same, and it shall also be the duty of the State Tax Commission to have investigated the reports and records of the collectors of internal revenue in this State, in so far as the same may be available under the act of Congress, to the end that all parties liable for income tax in this State shall be duly charged therewith.

The State Tax Commission is forbidden to divulge or make public the information required to be reported in this section, but it shall be the duty of the State Tax Commission to furnish the information so reported to the registers of deeds of the several counties of the State, whose duty it shall be to compute the income tax on all such incomes liable for income tax within their respective counties and charge the same upon the tax books: *Provided*, that the reports required to be made by this section may be examined, upon application, by the solicitor of the State for the district in which the corporation has its principal office, or in any investigation by the board of commissioners of a county the reports of corporations having their principal office in such county may be examined upon order of the board of county commissioners or their authorized representative.

SEC. 44. *No exemptions as to foreign corporations.*

Nothing in this act shall be construed to exempt from taxation at its real value any property situate in the State belonging to any foreign corporation.

SEC. 45. *Tax on building and loan associations.*

The secretary of each building and loan association organized and conducting business in this State shall list with the local assessor any tangible real and personal property owned by such association on the first day of May, including cash on hand on that date. Each and every such association shall report to the State Tax Commission on May first the amount of such return to the list-taker, and shall also report the actual value of all shares of stock of such association, and shall deduct from the actual value of all shares the total loans made by such association. No other tax than the *ad valorem* tax herein provided for and the privilege tax under section sixty of the Revenue Act shall be charged or levied on said association or on the shares therein.

SEC. 46. *State Tax Commission to make certificate to register of deeds.*

The State Tax Commission shall, on or before September first, certify to the register of deeds of the county in which such corporation, joint-stock association, limited partnership, or company whatsoever has its principal office or place of business the total

value of the stock of such corporation, joint-stock association, limited partnership, or company whatsoever as determined in the preceding sections. The corporation, joint-stock association, limited partnership, or company whatsoever shall pay the county, township, town, or city taxes upon the valuation so certified by the State Tax Commission.

Local taxes based on valuation by State Tax Commission.

SEC. 47. *Penalty for failure to furnish reports.*

If the said officers of any such limited partnership, joint-stock association, or corporation shall neglect or refuse to furnish the State Tax Commission, on or before the first day of July of each and every year, with the report and appraisement of capital stock as aforesaid, as required by the preceding section of this act, they shall be subject to a fine of fifty dollars, and it shall be the duty of the State Tax Commission to add five per centum to the tax of said limited partnership, joint-stock association, or corporation for each and every year for which said report and appraisement were not furnished, which percentage shall be settled and collected with the said tax in the usual manner of settling and collecting such taxes. If the officers of any such limited partnership, joint-stock association, or corporation, or any of them, shall intentionally fail to comply with the forty-third section of this act for three successive years, he or they shall be deemed guilty of a misdemeanor, and on conviction thereof shall be sentenced to pay a fine of five hundred dollars and undergo imprisonment not exceeding one year, or both, or either, at the discretion of the court.

Penalty for failure to furnish reports.

Fine.

Additional tax.

Settlement and collection.

Intentional failure to report misdemeanor.

Punishment.

SEC. 48. *Foreign building and loan associations.*

All foreign building and loan associations doing business in this State shall list for taxation with the State Tax Commission, through its agent, its stock held by citizens of this State in the county, city, or town where the owners of said stock reside. In listing said stock for taxation, the withdrawal value as fixed by the by-laws of each company shall be furnished to the list-taker, and the stock shall be valued for taxation as other money investments of citizens of this State. Any association or officer of said association doing business in this State who shall fail or refuse to so list shares owned by citizens of this State for taxation shall be barred from doing business in this State; and any local officer or other person who shall collect dues, assessments, premiums, fines, or interest from any citizen of this State for any such association which has failed or refused to list for taxation the stock held by citizens of this State shall be guilty of a misdemeanor and subject to fine or imprisonment, or both, in the discretion of the court. All of said taxes shall be paid by the association listing said stock.

Foreign building and loan associations.

Stock held by citizens.

Withdrawal value.

Association barred for failure to list.

Local officers of delinquent company guilty of misdemeanor.

Punishment.

Taxes paid by association.

SEC. 49. *Telegraph companies.*

Definition of telegraph companies.

Every joint-stock association, company, copartnership, or corporation, whether incorporated under the law of this State or any other state or of any foreign nation, engaged in transmitting to, from, through, in or across the State of North Carolina telegraph messages shall be deemed and held to be a telegraph company; and every such telegraph company shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Tax Commission a statement, verified by oath of the officer or agent of such company making such statement, with reference to the thirtieth day of April next preceding, showing:

Time for filing statement.

Statement to show:

Total capital stock.

First. The total capital stock of such association, company, copartnership, or corporation.

Number of shares.

Second. The number of shares of capital stock issued and outstanding, and the par value of each share.

Principal place of business.

Third. Its principal place of business.

Market value of shares.

Fourth. The market value of said shares of stock on the thirtieth day of April next preceding; and if such shares have no market value, then the actual value thereof.

Actual value if no market value.

Property subject to local taxation.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by said association, company, copartnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Real estate outside of this State.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, copartnership, or corporation situated outside the State of North Carolina and not directly used in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Mortgages on property.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Total length of lines.

Total length outside this State.

Length of line and wire mileage in this State.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside the State of North Carolina; (c) the length of the lines and wire mileage within each of the counties, townships, and incorporated towns within the State of North Carolina.

SEC. 50. *Telephone companies.*

Telephone companies.

Every telephone company doing business in this State, whether incorporated under the laws of this State or any other State, or of any foreign nation, shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Tax Commission of this State a statement, verified by the

Time for filing statement.

oath of the officer or agent of such company making such statement, with reference to the thirtieth day of April next preceding, showing:

First. The total capital stock of such association, company, copartnership, or corporation invested in the operation of such telephone business.

Second. The number of shares of capital stock issued and outstanding, and the par or face value of each share.

Third. Its principal place of business.

Fourth. The market value of said shares of stock on the thirty-first day of March next preceding; and if such shares have no market value, then the actual value thereof.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by said association, company, copartnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, copartnership, or corporation situated outside the State of North Carolina, and not used directly in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Seventh. All mortgages upon the whole or any of its property, together with the dates and amounts thereof.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside the State of North Carolina; (c) the length of the lines and wire mileage within each of the counties, townships, and incorporated towns within the State of North Carolina.

SEC. 51. *Express companies.*

Every joint-stock association, company, copartnership, or corporation, incorporated or acting under the laws of this State or any other state or any foreign nation, engaged in carrying to, from, through, in, or across this State, or any part thereof, money packages, gold, silver plate, merchandise, freight, or other articles, under any contract, expressed or implied, with any railroad company or the managers, lessees, agents, or receivers thereof (provided such joint-stock association, company, copartnership, or corporation is not a railroad company), shall be deemed and held to be an express company within the meaning of this act; and every such express company shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Tax Commission a statement, verified by the oath of the officer or agent of such association, company, copartnership, or

Statement to show:

Total capital stock.

Number of shares and par value.

Principal place of business.

Market or actual value of stock.

Property subject to local tax.

Location and assessed value.

Real estate owned outside of this State.

Mortgages on property.

Total length of lines.

Length outside of this State.

Length of lines and wire mileage in this State.

Definition of express companies.

Time for making statement.

Statement to show: corporation making such statement, with reference to the thirtieth day of April next preceding, showing:

Total capital stock. First. The total capital stock or capital of said association, copartnership, or corporation.

Number of shares and par value. Second. The number of shares of capital stock issued and outstanding, and the par or face value of each share; and in case no shares of capital stock are issued, in what manner the capital stock thereof is divided, and in what manner such holdings are evidenced.

Principal place of business. Third. Its principal place of business.

Market or par value of shares. Fourth. The market value of said shares of stock on the thirtieth day of April next preceding; and if such shares have no market value, then the actual value thereof; and in case no shares of stock have been issued, state the market value, or the actual value in case there is no market value, of the capital thereof, and the manner in which the same is divided.

Value of stock. Fifth. The real estate, structures, machinery, fixtures, and appliances owned by the said association, company, copartnership, or corporation, and subject to local taxation within the State of North Carolina, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Property subject to local taxation. Sixth. The specific real estate, together with the improvements thereon, owned by the association, company, copartnership, or corporation situated outside the State of North Carolina, and not used directly in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Location and assessed value. Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Real estate outside of this State. Eighth. (a) Total length of the lines or routes over which such association, company, copartnership, or corporation transports such merchandise, freight, or express matter; (b) the total length of such lines or routes as are outside the State of North Carolina; (c) the length of such lines or routes within each of the counties and townships within the State of North Carolina.

SEC. 52. *Sleeping-car companies.*

Definition of sleeping-car companies. Every joint-stock association, company, copartnership, or corporation incorporated or acting under the laws of this or any other state, or of any foreign nation, and conveying to, from, through, in, or across this State, or any part thereof, passengers or travelers in palace cars, drawing-room cars, sleeping cars, dining cars, or chair cars, under any contract, express or implied, with any railroad company or the managers, lessees, agents, or receivers thereof, shall be deemed and held to be a sleeping-car company for the purposes of this act, and shall hereinafter be called "sleeping-car

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| company"; and every such sleeping-car company doing business in this State shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Tax Commission a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the thirtieth day of April next preceding, showing: | Time for filing statement. |
| First. The total capital stock of such sleeping-car company, invested in its sleeping-car business. | Statement to show: Total capital stock. |
| Second. The number of shares of such capital stock devoted to the sleeping-car business issued and outstanding, and the par or face value of each share. | Number of shares and par value. |
| Third. Under the laws of what State it is incorporated. | State of incorporation. |
| Fourth. Its principal place of business. | |
| Fifth. The names and postoffice addresses of its president and secretary. | Name and address of president and secretary. |
| Sixth. The actual cash value of the shares of such capital stock devoted to its sleeping-car business on the thirtieth day of April next preceding such report. | Cash value of shares. |
| Seventh. The real estate, structures, machinery, fixtures, and appliances owned by said sleeping-car company and subject to local taxation within this State, and the location and assessed value thereof in each county within this State where the same is assessed for local taxation. | Property subject to local taxation. |
| Eighth. All mortgages upon the whole or any part of its property, and the amounts thereof devoted to its sleeping-car business. | Mortgages on property. |
| Ninth. (a) The total length of the main line of railroad over which cars are run; (b) the total length of so much of the main lines of railroad over which the said cars are run outside of the State of North Carolina; (c) the length of the lines of railroad over which said cars are run within the State of North Carolina: <i>Provided</i> , that where the railroads over which said cars run have double tracks, or a greater number of tracks than a single track, the statement shall only give the mileage as though such tracks were but single tracks; and in case it shall be required, such statement shall show in detail the number of miles of each or any particular railroad or system within the State. When the assessment shall have been made by the State Tax Commission in accordance with section fifty-seven of this act, the clerk of the commission shall thereupon notify the officer attesting such report of the amount assessed against it, and such sleeping-car company shall have thirty days within which to appear and make objection, if any it shall have, to said assessment. If no objection be made within thirty days, the amount shall be credited to the State Treasurer, who shall thereupon send by letter to the officer attesting such report a bill for the State taxes upon said assessment, and such sleeping-car company shall have thirty days within which to pay said taxes; and the clerk of the State Tax Commission shall | Length of main line railroad over which cars are run. Total length outside of State. Length in this State. Proviso: Double-track lines. Number of miles of railroads within State. Notice to company of assessment. Time allowed for objection. Amount credited to State Treasurer. Treasurer to send bill for taxes. Time for payments. Certificates to counties. |

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| County assessments and taxes. | certify to the county commissioners of the several counties through which such cars are used the value of the property of such sleeping-car company within such county in the proportion that the number of miles of railroad over which such cars are used in said county bears to the number of miles of railroad over which such cars are used within the State, together with the name and post-office address of the officer attesting such report of such sleeping-car company, with the information that tax bills, when assessed, are to be sent him by mail; and such value, so certified, shall be assessed and taxed the same as other property within said county. |
| Bill for county taxes. | And when the assessment shall have been made in such county, the sheriff or county tax collector shall send to the address given by the clerk of the State Tax Commission to the county commissioners a bill for the total amount of all taxes due to such county, |
| Time for payment. | and such sleeping-car company shall have sixty days thereafter within which to pay said taxes; and upon failure of and refusal to do so, such taxes shall be collected the same as other delinquent taxes are, together with a penalty of fifty per cent added thereto, and costs of collection. |
| Collection—penalty. | |

SEC. 53. *Refrigerator and freight-car companies.*

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| Refrigerator and freight-car companies. | Every firm, person, or corporation owning refrigerator or freight cars operated over or leased to any railroad company in this State or operating in the State shall be taxed in the same manner as hereinbefore provided for the taxation of sleeping-car companies, and the collection of the tax thereon shall be followed in assessing and collecting the tax on the refrigerator and freight cars taxed under this section: <i>Provided</i> , if it appear that the owner does not lease the cars to any railroad company, or make any contract to furnish it with cars, but they are furnished to be run indiscriminately over any lines on which shippers or railroad companies may desire to send them, and the owner receive compensation from each road over which the cars run, the State Tax Commission shall ascertain and assess the value of the average number of cars which are in use within the State as a part of the necessary equipment of any railroad company for the year ending April thirtieth next preceding, and the tax shall be computed upon this assessment. |
| Taxed as sleeping-car companies. | |
| Proviso: Computation of tax or cars run indiscriminately. | |

SEC. 54. *Street railway, waterworks, electric light and power, gas, ferry, bridge, and other public utility companies.*

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| Public utility companies. | Every street railway company, waterworks company, electric light and power company, gas company, ferry company, bridge company, canal company, and other corporations exercising the right of eminent domain shall annually, between the first and twentieth of May, make out and deliver to the State Tax Commis- |
| Time for report. | |

sion a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the copartnership or corporation, showing:

Report to show:

First. The total capital stock of such association, company, copartnership, or corporation.

Total capital stock.

Second. The number of shares of capital stock issued and outstanding, and the par or face value of each share.

Number of shares and par value.

Third. Its principal place of business.

Principal place of business.

Fourth. The market value of said shares of stock on the thirty-first day of March next preceding; and if such shares have no market value, then the actual value thereof.

Market or actual value of shares.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by said association, company, copartnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Property subject to local tax.

Location and assessed value.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, copartnership, or corporation situate outside of the State of North Carolina, and not directly used in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situate.

Real estate outside of this State.

Local assessment.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Mortgages on property.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside of the State of North Carolina; (c) the length of the lines within each of the counties and townships within the State of North Carolina.

Length of lines.

Length outside of this State.

Length within State.

SEC. 55. *State Tax Commission may require additional information.*

Upon the filing of the statements required in the preceding sections the State Tax Commission shall examine them and each of them; and if the commissioners shall deem the same insufficient, or in case they shall deem that other information is requisite, they shall require such officer to make such other and further statements as said commissioners may call for. In case of the failure or refusal of any association, company, copartnership, or corporation to make out and deliver to the State Tax Commission any statement or statements required by this act, such association, company, copartnership, or corporation shall forfeit and pay to the State of North Carolina one hundred dollars (\$100) for each additional day such report is delayed beyond the twentieth day of May, to be sued for and recovered in any proper form of action in

State Tax Commission may require additional report.

Forfeit for failure to report.

Action for forfeit.

Penalty to general fund.

the name of the State of North Carolina on the relation of the State Tax Commission, and such penalty, when collected, shall be paid into the general fund of the State.

SEC. 56. *State Tax Commission shall examine statements.*

State Tax Commission to assess property.

The State Tax Commission shall thereupon value and assess the property of each association, company, copartnership, or corporation in the manner hereinafter set forth, after examining such statements and after ascertaining the value of such properties therefrom, and upon such other information as they may have or obtain. For that purpose they may require the agents or officers of said association, company, copartnership, or corporation to appear before them with such books, papers, and statements as they may require, or they may require additional statements to be made to them, and may compel the attendance of witnesses in case they shall deem it necessary to enable them to ascertain the true cash value of such property.

Examination of persons and papers.

Additional statements.
Attendance of witnesses.

SEC. 57. *Manner of assessment.*

Manner of assessment.

Said State Tax Commission shall first ascertain the true cash value of the entire property owned by the said association, company, copartnership or corporation from said statements or otherwise for that purpose, taking the aggregate value of all the shares of capital stock, in case shares have a market value, and in case they have none, taking the actual value thereof or of the capital of said association, company, copartnership, or corporation in whatever manner the same is divided, in case no shares of capital stock have been issued: *Provided, however,* that in case the whole or any portion of the property of such association, company, copartnership, or corporation shall be encumbered by a mortgage or mortgages, such board shall ascertain the true cash value of such property by adding to the market value of the aggregate shares of stock, or to the value of the capital in case there should be no such shares, the aggregate amounts of such mortgage or mortgages, and the result shall be deemed and treated as the true cash value of the property of such association, company, copartnership, or corporation. Such State Tax Commission shall, for the purpose of ascertaining the true cash value of property within the State of North Carolina, next ascertain from such statements or otherwise the assessed value for taxation, in the localities where the same is situated, of the several pieces of real estate situated within the State of North Carolina, and not specifically used in the general business of such associations, companies, copartnerships, or corporations, which assessed value for taxation shall be by said board deducted from the gross value of the property as above ascertained. Said State Tax Commission shall next ascertain and assess the true cash value of the property of the associations, companies, copartnerships, or corporations

Proviso: Mortgages added.

True cash value.

Local valuation.

Deduction.

within the State of North Carolina by taking as a guide, as far as practicable, the proportion of the whole aggregate value of said associations, companies, copartnerships, or corporations as above ascertained, after deducting the assessed value of such real estate without the State which the length of lines of said associations, companies, copartnerships, or corporations, in the case of telegraph and telephone companies within the State of North Carolina, bears to the total length thereof, and in the case of express companies and sleeping-car companies the proportion shall be the proportion of the whole aggregate value, after such deduction, which the length of lines or routes within the State of North Carolina bears to the whole length of lines or routes of such associations, companies, copartnerships, or corporations, and such amount so ascertained shall be deemed and held as the entire value of the property of said associations, companies, copartnerships, or corporations within the State of North Carolina. From the entire value of the property within the State so ascertained there shall be deducted by the commissioners the assessed value for taxation of all real estate, structures, machinery, and appliances within the State, and subject to local taxation in the counties as hereinbefore described, in sections fifty-one, fifty-two, fifty-three, fifty-four, fifty-five, and fifty-six of this act, and the residue of such value so ascertained after deducting therefrom the assessed value of such local properties, shall be by said board assessed to said association: *Provided*, the State Tax Commissioners shall also assess the value for taxation of all structure, machinery, appliances, pole lines, wire and conduit of telephone and telegraph companies within the State subject to local taxation, but land and buildings located thereon owned by said companies shall be assessed in like manner and by the same taxing officials as though such property was owned by individuals in this State.

Proportion tax on aggregate value.

Deductions.

Proviso: Matters assessed by State Tax Commission.

SEC. 58. *Value per mile.*

Said State Tax Commission shall thereupon ascertain the value per mile of the property within the State by dividing the total value as above ascertained, after deducting the specific properties locally assessed within the State, by the number of miles within the State, and the result shall be deemed and held as value per mile of the property of such association, company, copartnership, or corporation within the State of North Carolina: *Provided*, the value per mile of telephone companies shall be determined on a wire mileage basis.

Ascertainment of value per mile.

Proviso: Value per mile of telephone companies.

SEC. 59. *Total value for each county.*

Said State Tax Commission shall thereupon, for the purpose of determining what amount shall be assessed by it to said association, company, copartnership, or corporation in each county in the State, through, across, and into or over which the lines of said

Total value for each county.

association, company, copartnership, or corporation extends, multiply the value per mile, as above ascertained, by the number of miles in each such counties as reported in said statements or as otherwise ascertained, and the result thereof shall be by the clerk of said board certified to the chairman of the board of county commissioners, respectively, of the several counties through, into, over, or across which the lines or routes of said association, company, copartnership, or corporation extend. All taxes due the State from any corporation taxed under the preceding sections shall be paid by the treasurer of each company direct to the State Treasurer.

SEC. 60. *Companies failing to pay tax.*

Certificate to counties
Taxes paid to State Treasurer

Action for collection of tax.

Penalty included in judgment.

Attorney's fees.

Venue.

Action to cover all taxes.

Option of Attorney-General.

Collections credited to counties.

Penalty to State general fund.
Entries on county books.

In case any such association, company, copartnership, or corporation as named in this act shall fail or refuse to pay any taxes assessed against it in any county in this State, in addition to other remedies provided by law for the collection of taxes, an action may be prosecuted in the name of the State of North Carolina by the solicitors of the different judicial districts of the State on the relation of the county commissioners of the different counties of this State, and the judgment in the said action shall include a penalty of fifty per cent of the amount of taxes as assessed and unpaid, together with reasonable attorney's fees for the reduction of such action, which action may be prosecuted in any county into, through, over, or across which the lines or routes of any association, company, copartnership, or corporation shall extend, or in any county where such association, company, copartnership, or corporation shall have an office or agent for the transaction of business. In case such association, company, copartnership, or corporation shall have refused to pay the whole of the taxes assessed against the same by the State Tax Commission, or in case such association, company, copartnership, or corporation shall have refused to pay the taxes or any portion thereof assessed to it in any particular county or counties, such action may include the whole or any portion of the taxes so unpaid in any county or counties; but the Attorney-General may, at his option, unite in one action the entire amount of the tax due, or may bring separate actions to each separate county or adjoining counties, as he may prefer. All collection of taxes for or on account of any particular county made in any such suit or suits shall be by said board accounted for as a credit to the respective counties for or on account of which such collections were made by the said board at the next ensuing settlement with such county, but the penalty so collected shall be credited to the general fund of the State, and upon such settlement being made, the treasurers of the several counties shall at their next settlement enter credits upon the proper duplicates in their offices, and at the next settlement with such county report the amount so received by him in

his settlement with the State, and proper entries shall be made with reference thereto: *Provided*, that in any such action the amount of assessment fixed by said State Tax Commission and apportioned to such county shall not be controverted.

Proviso: Assessment and apportionment final.

SEC. 61. *Railroads.*

The commissioners selected from time to time under authority to establish the North Carolina State Tax Commission shall constitute a board of appraisers and assessors for railroad, canal, and steamboat companies, and other companies exercising the right of eminent domain.

Board of assessment for railroad, canal, steamboat, and other companies.

SEC. 62. *Railroads.*

The president, secretary, superintendent, or other principal accounting officer within this State, of every railroad, telegraph, telephone, street railway company, whether incorporated by the laws of this State or not, shall, at such date as real estate is required to be assessed for taxation, return to the said commission for assessment and taxation, verified by the oath or affirmation of the officer making the return, all the following described property belonging to such corporation within this State, viz.: The number of miles of such railroad lines in each county in this State, and the total number of miles in this State, including the roadbed, right of way, and superstructures thereon, main and sidetrack depot buildings, and depot grounds, section and tool houses, and the land upon which situated and necessary to their use; water stations and land, coal chutes and land, and real estate and personal property of every character necessary for the construction and successful operation of such railroad, or used in the daily operation, whether situated on the charter right of way of the railroad or on additional land acquired for this purpose, except as provided below, including, also, if desired by the State Tax Commission, pullman or sleeping cars or refrigerator cars owned by them or operated over their lines: *Provided, however*, that all machine and repair shops, general office buildings, storehouses, and contents located outside of the right of way, and also real and personal property other than the property as returned above to the State Tax Commission, shall be listed for purposes of taxation by the principal officers or agents of such companies with the list-takers of the county where the real and personal property may be situated in the manner provided by law for the listing and valuation of real and personal property. A list of such property shall be filed by such company with the State Tax Commission. It shall be the duty of the register of deeds, if requested so to do by the State Tax Commission, to certify and send to the said commission a statement giving a description of the property mentioned in the foregoing proviso, and showing the assessed valuation thereof, which value shall be deducted from the total value of the

Companies to file returns.

Date of return.

Details of returns.

Proviso: Property listed locally.

List filed with State Tax Commission.

Local assessments certified to State Tax Commission.

property of such railroad company as arrived at by the commission, in accordance with section sixty-six, before the apportionment is made to the counties and municipalities. The registers of deeds shall also certify to the commission the local rate of taxation for county purposes as soon as the same shall be determined, and such other information obtained in the performance of the duties of their office as the said commission shall require of them; and the mayor of each city or town shall cause to be sent to the said commission the local rate of taxation for municipal purposes.

SEC. 62a. *Railroad companies required to file maps, etc.*

Railroad companies to file maps showing location and property in towns.

Every railroad company operating in this State shall also be required to file with the State Tax Commission a map or blueprint showing the location within the corporate limits of every incorporated city or town of its main line of road, and its length, together with location of its right of way, not exceeding one hundred feet in width, and the location and value of all real estate owned by any such company within the limits of any such city or town, and not included in the right of way so designated. Every such company shall also report the value of any and all buildings and structures within the limits of any such city or town, whether on or off its right of way, and the commission shall find the value of all such real estate, buildings, and structures, and shall certify to such city or town the value of same, in addition to the value per mile of so much of its main line as may be located within such city or town, for *ad valorem* taxation.

Values reported.

Tax commission to find values and certify to towns.

SEC. 63. *Railroads.*

Rolling stock.

List of rolling stock to be returned.

The movable property belonging to a railroad company shall be denominated for the purpose of taxation "rolling stock." Every person, company, or corporation owning, constructing, or operating a railroad in this State shall, in the month of May, annually return a list or schedule to the State Tax Commission, which shall contain a correct detailed inventory of all the rolling stock belonging to such company, and which shall distinctly set forth the number of locomotives of all classes, passenger cars of all classes, sleeping cars and dining cars, express cars, horse cars, cattle cars, coal cars, platform cars, wrecking cars, pay cars, hand cars, and all other kinds of cars, and the value thereof, and a statement or schedule, as follows: (1) The amount of capital stock authorized and the number of shares into which such capital stock is divided; (2) the amount of capital stock paid up; (3) the market value, or if no market value, then the actual value of shares of stock; (4) the length of line operated in each county and total in the State; (5) the total assessed value of all tangible property in the State; (6) and, if desired, all the information heretofore required to be annually reported by section five thousand two hundred and ninety-one of the Revisal. Such schedule shall be made in con-

Details.

Schedule.

Amount of capital and number of shares.

Value of shares.

Length in each county and total for State.

Assessed value of tangible property.

Other information.

Form of schedule.

formity to such instructions and forms as may be prescribed by the commission, and with reference to amounts and value on the first day of May of the year of which the return is made. Date.

SEC. 64. *Tangible and intangible property assessed separately.*

(a) At such dates as real estate is required to be assessed for taxation, the said commission shall first determine the value of the tangible property of each division or branch of such railroad of rolling stock and all other physical or tangible property. This value shall be determined by a due consideration of the actual cost of replacing the property, with a just allowance for depreciation on rolling stock, and also of other conditions, to be considered as in the case of private property. Determination of value of tangible property. Considerations governing value.

(b) They shall then assess the value of the franchise, which shall be determined by due consideration of the gross earnings as compared with the operating expenses, and particularly by consideration of the value placed upon the whole property by the public (the value of the physical property being deducted), as evidenced by the market value of all capital stock, certificates of indebtedness, bonds, or any other securities, the value of which is based upon the earning capacity of the property. Valuation of franchise. Considerations determining value.

(c) The aggregate value of the physical or tangible property and the franchise as thus determined, shall be the true value of the property for the purpose of an *ad valorem* taxation, and shall be apportioned in the same proportion that the length of such road in each county bears to the entire length of such division or branch thereof; and the State Tax Commission shall certify, on or before the first day of September, to the chairman of the county commissioners and the mayor of each city or incorporated town the amount apportioned to his county, city, or town; all taxes due the State from any railroad company shall be paid by the treasurer of each company directly to the State Treasurer within thirty days after the first day of July of each year; and upon failure to pay the State Treasurer as aforesaid, he shall institute an action to enforce the same in the county of Wake or any other county in which such railroad is located, adding thereto twenty-five per centum of the tax. The board of county commissioners of each county through which said railroad passes shall assess against the same only the tax imposed for county, township, or other taxing district purposes, the same as is levied on other property in such county, township, or special taxing districts. Tax value of property. Apportionment. Value certified to counties and towns. State taxes paid to State Treasurer. Action for collection. Penalty. Local assessments.

SEC. 65. *Railroads.*

When any railroad has part of its road in this State and part thereof in any other State, the said commission shall ascertain the value of railroad track, rolling stock, and all other property liable to assessment by the State Tax Commission of such company as provided in the next preceding section, and divide it in the propor- Proportional valuation of interstate railroads.

Proviso: Considerations in valuing tangible property.

Hearing on valuation and assessment.

Commission may require arguments and communications in writing.

Railroad leased or operated by other railroad.

Power to summon witnesses and examine books and papers.

Refusal to attend or to produce papers misdemeanor.

Punishment.

Punishment as for contempt.

tion to the length such main line of road in this State bears to the whole length of such main line of road, and determine the value in this State accordingly: *Provided*, the commission shall, in valuing the fixed property in this State, give due consideration to the character of roadbed and fixed equipment, number of miles of double track, the amount of gross and net earnings per mile of road in this State, and any other factor which would give a greater or less value per mile of road in this State than the average value for the entire system. On or after the first Monday in July the said commission shall give a hearing to all the companies interested, touching the valuation and assessment of their property. The said commission may, if they see fit, require all argument and communications to be presented in writing.

SEC. 66. *Railroads.*

If the property of any railroad company be leased or operated by any other corporation, foreign or domestic, the property of the lessor or company whose property is operated shall be subject to taxation in the manner hereinbefore directed; and if the lessee or operating company, being a foreign corporation, be the owner or possessor of any property in this State other than which it derives from the lessor or company whose property is operated, it shall be assessed in respect to such property in like manner as any domestic railroad company.

SEC. 67. *Railroads.*

The State Tax Commission shall have power to summon and examine witnesses and require that books and papers shall be presented to them for the purpose of obtaining such information as may be necessary to aid in determining the valuation of any railroad company. Any president, secretary, receiver, or accounting officer, servant or agent of any railroad or steamboat company having any portion of its property or roadway in this State, who shall refuse to attend before the said commission when required to do so, or refuse to submit to the inspection of said commissioners any books or papers of such railroad company in his possession, custody, or control, or shall refuse to answer such questions as may be put to him by said commission, or order, touching the business or property, moneys and credits, and the value thereof, of said railroad company shall be guilty of a misdemeanor, and on conviction thereof before any court of competent jurisdiction shall be confined in the jail of the county not exceeding thirty days, and shall be fined in any sum not exceeding five hundred dollars and costs; and any president, secretary, accounting officer, servant, or agent aforesaid, so refusing as aforesaid, shall be deemed guilty of contempt of such commission, and may be confined, by order of said commission, in the jail of the proper county until he shall comply with such order and pay the cost of his imprisonment.

SEC. 67a. *Tax Commission to certify; when tax payable.*

The State Tax Commission shall, upon completion of the assessment directed in the preceding sections, certify to the register of deeds of the county the total valuations as hereinbefore determined and apportioned by the commission, and in case of corporate excess, to the county in which the corporation has its principal place of business, and the board of county commissioners shall assess against the same tax imposed for county, township, or other tax district purposes, the same as is levied on other property in such county, township, or special taxing districts; it shall be paid to the sheriff or tax collector of the county.

Certificate to counties of valuation.

Certificate of excess valuation.

County assessments.

Tax paid to sheriff.

SEC. 68. *Canal and steamboat companies.*

The property of all canal and steamboat companies in this State shall be assessed for taxation as above provided for railroads. In case any officer fails to return the property provided in this section, the commission shall ascertain the length of such property in this State, and shall assess the same in proportion to the length at the highest rate at which property of that kind is assessed by them.

Canal and steamboat companies assessed as provided for railroads.

Assessment on failure to make returns.

SEC. 69. *Private banks and bankers.*

Every bank (not incorporated), banker, broker, or stock jobber shall, at the time fixed by this chapter for listing personal property, make out and furnish the assessor a sworn statement showing (1) the amount of property on hand and in transit; (2) the amount of funds in the hands of other banks, bankers, or brokers, and subject to draft; (3) the amount of checks or other cash items, the amount thereof not being included in either of the preceding items; (4) the amount of bills receivable discounted, or purchased, and other credits due or to become due, including interest receivable and accrued, but not due, and interest due and unpaid; (5) the amount of bonds and stocks of every kind, State and county warrants, and other municipal securities and shares of capital stock, or joint-stock or other companies or corporations held as an investment, or any way representing assets; (6) all other property appertaining to said business, other than real estate, which real estate shall be listed and assessed as other real estate is listed and assessed under this act; (7) the amount of deposits made with them by other parties; (8) the amount of all accounts payable, other than current deposit accounts; (9) the amount of bonds and other securities exempt by law from taxation, specifying the amount and the kind of each, the same being included in the preceding fifth item. The aggregate amount of the first, second, and third items in said statement shall be listed as moneys. The amount of the sixth item shall be listed the same as other similar personal property is listed under this chapter. The aggregate amount of the seventh and eighth items shall be

Statement to be filed by private banks, bankers, brokers, or stock jobbers.

Details of statement.

Items listed as moneys.

Personal property.

Deductions.

deducted from the aggregate amount of the fourth item of said statement, and the amount of the remainder, if any, shall be listed as credit. The aggregate amount of the ninth item shall be deducted by the tax-lister from the aggregate amount of the fifth item of such statement, and the remainder shall be listed as bonds or stocks.

SEC. 70. *Stock-brokers and private bankers.*

Stock-brokers and private bankers to be licensed.

Stock-broker defined.

Matters dealt in.

"Private bankers" defined.

Additional tax.

Penalty for violation of section.

No person, bank, or corporation shall, without a license authorized by law, act as a stock-broker or private banker. Any person, bank, or corporation that deals in coin, foreign or domestic exchange, Government stock or other certificates of debt or shares in any corporation or chartered company, bank notes or other notes used as a currency, or to sell the same or any of them on commission or for other compensation, or who negotiates loans upon real estate securities, shall be deemed to be a stock-broker. A stock-broker shall have the right to buy for profit or to sell on commission the coin, exchange, stocks, certificates of debt, shares in chartered companies, bank notes and notes used as currency, as aforesaid, and may sell either privately or by auction, and also negotiate loans on real estate securities. Any person, bank, or corporation engaged in the business of receiving money on deposit or in lending or advancing money, or in negotiating loans on any class of securities, or in discounting, buying, or selling negotiable or other paper or credits, commonly known as stock-brokers, whether in an office for the purpose or elsewhere, shall be deemed to be a private banker, and in the latter case the tax shall be paid for the additional privilege of private banking. Any person, bank, or corporation violating this section shall pay a fine of not less than one hundred nor more than five thousand dollars for each offense.

SEC. 71. *Taxpayer refusing to answer guilty of a misdemeanor; list-taker and chairman board of commissioners may examine witnesses.*

Willful refusal to answer misdemeanor.

Punishment.

Prosecution.

Completion of list.

Power to send for persons and papers, examine witnesses, and administer oaths.

If any person liable to be charged with taxes shall willfully refuse to answer any questions respecting his property, or refuse to file, sign, and swear to his returns, he shall be guilty of a misdemeanor, and on conviction liable to be punished by a fine not exceeding fifty dollars, or imprisonment not exceeding thirty days, or both; and it shall be the duty of the assessors or list-taker to have the offender prosecuted; and the list-taker shall complete the list from the best information he can obtain. Every list-taker and chairman of the board of county commissioners shall have power to send for persons and papers, and to examine witnesses and administer oaths.

SEC. 72. *What property exempt.*

Exemptions.

The following real estate and no other shall be exempt from taxation, State and local:

1. Real estate directly or indirectly owned by the United States or this State, however held, and real estate lawfully owned and held by counties, cities, towns, or school districts, used wholly and exclusively for public and school purposes, and all property used exclusively for educational purposes. Real estate.
2. Such property as may be set apart for graveyards or burial lots, except such as is held for the purpose of speculating in the sale thereof. Graveyards or burial lots.
3. Buildings, with the land they actually occupy, lawfully owned and held by churches or religious bodies and wholly and exclusively used for religious worship or for the residence of the minister of any such church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of any such building. The occasional leasing such buildings for schools, public lectures, or concerts, or the leasing of such parsonages shall not render them liable to taxation; also buildings and land upon which is situate, lawfully owned and held by churches or religious bodies, when secured through gift by will, and when the income from said property is used exclusively for religious, charitable, or benevolent purposes. Buildings and lands used exclusively for religious, charitable, or benevolent purposes.

Occasional leases.
Leasing of parsonages.
4. Buildings, with the land they actually occupy, wholly devoted to educational purposes, belonging to and actually and exclusively occupied and used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other corporate institutions of learning, together with such additional adjacent land owned by said churches, libraries, and educational institutions as may be reasonably necessary for the convenient use of such buildings, respectively, and also the buildings thereon used as residences by the officers or instructors of such educational institutions. Buildings and lands devoted to educational purposes.
5. Real estate belonging to and actually and exclusively occupied and used by Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals, and nunneries, which are not conducted for profit, but purely and completely as charities. Real estate owned and exclusively occupied and used by Young Men's Christian Associations.
6. Buildings, with the land they actually occupy, belonging to any benevolent or charitable association and used exclusively for lodge purposes or meeting rooms by such association, together with such additional adjacent land as may be necessary for the convenient use of the buildings for such purposes, and also the proceeds and profits arising from rents, leases, etc., or rooms in said buildings, whether occupied for lodge and meeting purposes or not, when such rents, proceeds, and profits are used for charitable and benevolent purposes. Buildings belonging to benevolent or charitable associations.

Proceeds from rents or leases when used for charitable and benevolent purposes.
7. The property of Indians who are not citizens, except lands held by them by purchase. Property of Indians, except purchase land.

Personal property exemptions.

Public property.

Furniture owned by churches and religious bodies.

Libraries of ministers and teachers.

Furniture, books, and instruments in buildings devoted to educational purposes.

Personal property, including endowment funds of Young Men's Christian Associations and other conducted as charities.

Furniture and other property of any benevolent association.

Property not exceeding \$300 in value.

Growing crops.

State Tax Commission to prepare forms.

Transmission and delivery.

Time for return of tax lists.

The following personal property and no other shall be exempt from taxation, State and local:

1. Property directly or indirectly owned by the State, however held; by the United States, however held; and property lawfully owned and held by the counties, cities, towns, or school districts, used wholly and exclusively for county, city, town, or public school purposes.

2. The furniture and furnishings of buildings lawfully owned and held by churches or religious bodies, and wholly and exclusively used for religious worship, or for the residence of the minister of any church or religious body or such ministers' private libraries, and also the private libraries of the teachers in the public free schools of the State.

3. The furniture, furnishings, books, and instruments contained in buildings wholly devoted to educational purposes, belonging to and actually and exclusively used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions.

4. Personal property, including endowment funds, belonging to Young Men's Christian Associations and other similar religious associations, orphan, or other asylums, reformatories, hospitals, and nunneries which are not conducted for profit, but purely and completely as charities.

5. The furniture and furnishings of buildings and other property belonging to any benevolent or charitable association, and used for lodge purposes and meeting rooms by said associations, or when such property or the proceeds of same is used for charitable or benevolent purposes.

6. Wearing apparel, arms for muster, household and kitchen furniture, the mechanical and agricultural instruments of mechanics and farmers, libraries and scientific instruments, and provisions not exceeding the total value of three hundred dollars, and also growing crops.

SEC. 73. *Form of assessing and listing property.*

The State Tax Commission shall prepare forms to be used in assessing and listing property for taxation by assessors and list-takers. It shall transmit said forms to the clerk of the board of commissioners of each county by the fifteenth day of April, and the clerk shall deliver to each board of list-takers and assessors the necessary number of forms for their respective use. The assessors' forms shall be furnished every fourth year, and the list-takers' forms annually.

SEC. 74. *List shall be completed by the third Monday in June; shall make a return of polls and property not listed.*

The list-taker and assessor shall, on or before the third Monday in June, return the tax list to the county assessor in the year

nineteen hundred and fifteen, and in other years to the register of deeds or to the auditor in counties where the tax lists are made out by such officer. He shall also return a list of taxable polls and property of the township not given in for taxation. The returns so made shall be open to the inspection of all persons interested, and the clerk shall give to any person desiring it a copy of so much thereof as relates to his property on paying a fee of ten cents.

Lists of delinquent polls and property. Returns open to inspection.

Fee for copy.

SEC. 75. (*Stricken out.*)

SEC. 76. *List-takers and assessors to furnish list of exempt property.*

Each list-taker and assessor shall, when making the assessment roll for his district, enter on the blanks so furnished him, in regular order, the name of the owner, if known, and, from the best information he can obtain, a correct description of all real and personal property then exempt from taxation in his town or assessment district, together with a statement of its value, for what purpose used, and the rent, if any, obtained therefor. The list of such exempt property, when completed, on or before the first day of October shall be delivered by the list-taker and assessor to the register of deeds, who, on or before the first day of November next thereafter, shall make duplicates thereof and transmit such duplicates to the State Tax Commission and file the original in his office.

Lists of exempt property.

List of exempt property delivered to register of deeds.

Duplicate to Tax Commission.

SEC. 77. *Equalization of values.*

The board of commissioners of each county, after notice in one newspaper, or by poster put up, shall meet on the second Monday in July and revise the tax list and valuation reported to them; and it shall be the duty of the register of deeds, without additional compensation, to complete the list by computing the tax payable by each person, affixing the same opposite his name. The board of commissioners shall sit for one day at least, and when necessary shall sit until the revision is complete, and shall hear all persons objecting to the valuation of their property. They shall have power to summon and examine witnesses, and shall correct the list of the list-takers and assessors as may be right and just, so that the valuation of similar property throughout the county shall be as near uniform as possible. They shall have power, after notifying the owner or agent, to raise the valuation of such property as they shall deem unreasonably low. The said board of commissioners, on tendering the prescribed oath, may take the list of any person applying to list his taxables at any meeting of the commissioners, held on or before the second Monday in July, upon his paying the clerk twenty-five cents for recording the same. The board of commissioners shall ascertain the valuation of his property by the examination of witnesses or otherwise, and

Meeting of county for revision of tax list.

Register of deeds to compute tax.

Session of commissioners.

Power to summon and examine witnesses.

Correction of lists.

Power to raise valuation.

Lists taken by commissioner.

Fee of clerk.

Ascertainment of value.

Penalty added. — insert it in the abstract, and without satisfactory excuse they shall add to the tax of the person so allowed to give in five per centum on the regular amount of his tax for that year.

SEC. 78. *The taxpayer may complain to board of commissioners.*

Complaints of excessive valuation.

Claim in writing.

Hearing.

Clerk to render true account.

Certificate to State Tax Commission.
Certificate to auditor.

Credit to sheriff.

If any person shall complain before the board of commissioners that his property, either real or personal, has been improperly valued, or that he is charged with an excessive tax, he may be required to present his claim in writing, and the board of commissioners shall hear any evidence adduced by him, and shall summon and examine any witness necessary for a just decision of the question, including the assessors or list-taker who made the valuation. If the board of commissioners shall find that he has cause for complaint, they shall direct the clerk to render a true account thereof, and the account thus rendered, certified by the clerk, shall be transmitted to the State Tax Commission, and if the same is approved by them they shall certify it to the State Auditor, who shall credit the sheriff with the overcharge in his settlement for the year.

SEC. 79. *Commissioners may give certificate of relief granted.*

Complaints after final settlement of sheriff.

Examination by commissioners.

Record of award.

Certificate of record.

Delivery.

Fee of clerk.

Copy to State Tax Commission.

Order of approval.

Auditor to issue warrant.

If the application for relief be made to the board of commissioners after the sheriff shall have settled the accounts with the State and county, the board of commissioners shall carefully examine the case, and, if in their opinion the applicant is entitled to relief, shall direct the clerk to record on the record book the cause of complaint, the amount which in the opinion of the board of commissioners, should be refunded to the applicant. The clerk shall make out a copy of such record, certify the same, under the seal of the board of commissioners, and deliver it to the applicant, who shall pay the clerk a fee of twenty-five cents. Such copy shall be transmitted to the State Tax Commission for their approval or disapproval. If the State Tax Commission shall approve the same, they shall issue an order to that effect, and it shall be the duty of the Auditor of the State, upon receiving a certified copy thereof, to issue a warrant on the Treasurer of the State for the amount of State tax specified. The Treasurer shall, on presentation of such warrant, pay to the holder of the same the amount to be refunded.

SEC. 80. *Sheriff may recover overpayment by error.*

Overpayment by sheriff to be refunded.

If a sheriff or tax collector shall, in consequence of an error in the abstract of taxes sent to the State Auditor, or otherwise, be charged with more than the true amount with which he should be chargeable, and pay the amount so charged in excess to the Treasurer of the State, the Auditor shall, upon the certificate of the board of commissioners setting forth the nature of such error, give its warrant upon the Treasurer of the State for the amount so paid in excess, and the Treasurer shall pay the same.

SEC. 81. *Commissioners to enter property escaping taxation in previous years.*

In all cases where the board of commissioners shall have omitted or in any future year shall omit to enter upon the duplicate of their county any land or town lots situated within their county subject to taxation, it shall be their duty, when they enter the same to duplicate the next succeeding year, to add to the taxes of the current year the simple taxes of each and every preceding year in which such land or town lots shall have so escaped taxation, with twenty-five per centum in addition thereto, so far back as the said lands have escaped taxation; and the State Tax Commission shall have like power to list unlisted railroad property. When no assessment has been made for the years in which said property has so escaped taxation, the board of commissioners shall be authorized to value and assess the same for those years: *Provided*, this shall not apply beyond five years. In all cases where any personal property, choses in action, or any property except lands liable to taxation, shall have been omitted or shall be omitted in any future year from the tax list by the owner or person required by law to list the same, the board of commissioners shall enter the same on the duplicate of the next succeeding year, and shall add to the taxes of the current year the simple taxes of such preceding year, not exceeding five years, with twenty-five per centum added thereto in which such personal property as aforesaid shall so have escaped taxation, and the said board of commissioners shall value and assess the personal property aforesaid for those years, and are empowered to examine witnesses, and to call for papers, to determine the value and to ascertain the persons liable for the tax upon said personal property. The provisions of this section shall extend and apply to all cities, towns, and like municipal corporations having the powers under their charter to tax the property aforesaid, and the powers and duties herein imposed upon the board of commissioners of the county shall be exercised and performed by the board of commissioners or the board of aldermen, as the case may be, of the city or town or other municipal corporation.

SEC. 82. *The board of commissioners shall insert omitted property.*

The chairman of the board of commissioners shall examine the tax list from each township for the previous year, and insert in said list the description and valuation of all property not given in, and shall charge all such persons with twenty-five per centum in addition to the tax with which they would otherwise be chargeable, unless satisfactory excuse therefor be rendered to the board of commissioners on or before the first Monday in October; and all persons who own property and willfully fail to list it within

Commissioners to enter property escaping taxation in previous years.

Taxes of such previous years added.

Penalty.

Power of Tax Commission as to railroad property.

Assessment.

Proviso: Limitation.

Personal property having escaped taxation. Taxes of preceding years.

Penalty.

Valuation.

Application of section.

Exercise of powers.

County commissioners to insert omitted property.

Penalty.

Failure to list property misdemeanor.

Prima facie evidence.
Names presented to grand jury.

Changes in list of real estate.

Search for property not listed.

Proviso: Limit of cost.

Proviso: Appointment of tax collectors not authorized.

Two copies of tax lists for each township.

Form.

Details of lists.

Receipt and stub books.

Books furnished by county.
Proviso: Carbon receipt books.

One copy with clerk of commissioners.

Copy delivered to sheriff.

Order to collect taxes.

Force and effect of order.

Appeals noted.

the time allowed before the list-taker or board of commissioners shall be guilty of a misdemeanor, and the failure to list shall be *prima facie* evidence that such failure was willful, and it shall be the duty of the board of commissioners to present to the grand jury the names of all such persons. The list-taker and assessor shall report to the board of commissioners any change he may make to the tax list as to real estate, and the said board shall note such change in a book to be kept for that purpose. It shall be the duty of the commissioners of each county to employ a competent man, whose duty it shall be to spend such time as the commissioners may deem necessary to make diligent search for property not listed for taxes, and to put such property on the tax books: *Provided*, the cost of listing such unlisted property shall not exceed ten per cent of the revenue so derived, said expense to be borne by the county: *Provided further*, that nothing in this section shall be construed as authorizing or empowering the county commissioners to appoint tax collectors.

SEC. 83. *Register of deeds to make out tax duplicate.*

The board of county commissioners shall cause the register of deeds to make out two copies of the tax-list for each township, as revised and settled by the tax-lister, according to a form to be furnished to them by the State Tax Commission. Such form shall show in different columns the sum due by each taxpayer to the State, and to the county, and also in separate columns the amount of school poll tax levied by the General Assembly and the county commissioners, and the total amount of property school tax levied by the General Assembly and the county commissioners. The register of deeds or auditor shall also fill out receipts and stubs for all taxes charged on the tax books so made out, the receipts to be written in full except date and signature of collecting officer. Receipt books for this purpose shall be furnished by the county, on order of the register of deeds or auditor: *Provided*, this shall not be required in counties using carbon receipt books and cash books combined, but such may be used in lieu thereof. One of said copies shall remain in the office of the clerk of the board of commissioners; the other shall be delivered to the sheriff or tax collector on or before the first Monday in October in each year, and he shall receipt for the same. The clerk shall indorse on the copies given the sheriff an order to collect the taxes therein mentioned, and such order shall have the force and effect of a judgment and execution against the real and personal property of the person charged with such list. In such list the clerk shall note all appeals from the judgment of the board of commissioners which have been perfected by the giving of a bond. Said order shall be in the following or similar form:

STATE OF NORTH CAROLINA.

Form of order.

Office Board of Commissioners,County.

To the Sheriff of County:

You are hereby commanded to collect the taxes herein mentioned according to the provisions and requirements of the existing law.

In witness whereof, I hereunto set my hand and seal day of, 19.....

Clerk Board of Commissioners.

The board of commissioners shall make an order for the payment to the register of deeds or auditor, as the case may be, of such a sum as may be deemed a proper compensation for the work of computing the taxes and making out the tax list and the necessary copies thereof, including the making of such abstract and returns as he may be required to furnish to the State Tax Commission and Auditor; but the sum allowed for computing the taxes and making out the tax list shall not exceed five (5) cents for each name appearing on the tax list, to be paid by the county treasurer out of the county funds.

Pay for computing taxes and making out tax lists and copies.

Limit of amount.

Sec. 84. Agents paying taxes shall have lien.

When property is assessed to any person as agent for another or in a representative capacity, such person shall have a lien upon such property or any property of his principal in his possession until he is indemnified against the payment thereof, or, if he has paid the tax, until he is reimbursed for such payment.

Agent paying taxes to have lien.

Sec. 85. Register of deeds shall make report to State Tax Commission and Auditor.

The clerk of the board of commissioners shall, on or before the first Monday in November after the lists are deposited with him by the board of commissioners, return to the State Tax Commission and Auditor an abstract of the same, showing the number of acres of land and their value and the value of town lots and the number of white and negro polls, separately, and specify every other subject of taxation and the amount of county and State tax payable on each subject, and the amount payable on the whole. At the same time the clerk shall return to the State Tax Commission and Auditor an abstract of the list of the poor, county, and school taxes payable in his county, setting forth separately the tax levied on each poll and on each one hundred dollars value of real and personal property for each purpose, and also the gross amount of every kind levied for county purposes.

Abstract of lists to be sent to State Tax Commission and to Auditor.

Details of abstracts.

Abstracts of poor, county, and school taxes.

Sec. 86. Penalty for register of deeds failing to make report.

If any register of deeds shall make a default of any of the duties prescribed in the preceding section, or shall fail to deliver to the State Auditor a copy of the sheriff's return of taxes re-

Forfeit for default of register of deeds.

ceived under Schedules B and C of "An act to raise revenue," and a copy of the settlement of the State tax account between the board of commissioners and the sheriff or tax collector, made, sworn to, and subscribed, he shall forfeit and pay to the State one thousand dollars, to be recovered against him and the sureties of his bond in the Superior Court of Wake County, before the clerk thereof, on motion of the State solicitor, and it shall be the duty of the State Auditor to inform the solicitor of such default, and at the same time furnish him with a certified copy of the official bond of said register of deeds. The clerk of the Superior Court shall transmit to the State Auditor, on or before the second Monday in October in each year, a certified copy of the official bond of the register of deeds and his sureties under the same penalties for default as are prescribed in this act. The register of deeds shall transmit to the State Auditor annually a copy of the bond of the clerk of the Superior Court.

SEC. 87. *Property may be divided upon sale.*

In case, within the interval between the regular periods of the valuation of lands or real property, any piece of land or real property shall become divided in ownership, either by partition or sale of a portion thereof or otherwise, either of the part owners may at any time, upon five days notice to the other part owner, apply to the board of commissioners for an apportionment of valuation. The board of commissioners shall allow such amendment to the tax duplicate as they may think just, and the person who has in custody the tax duplicates shall amend the same according to the assessment of the board of commissioners on the production of a certified copy of their proceedings ordering the change: *Provided*, that no amendment made after a tax has become due shall operate to affect the tax.

SEC. 88. *Taxes due the first Monday in October.*

Except as otherwise provided by act of the present session of the General Assembly with respect to the penalties for delay in settlement of taxes for the year nineteen hundred and twenty. All taxes shall be due the first Monday in October in each year, and on all taxes paid in the months of October and November a discount shall be given to the taxpayer of one per cent (1%). All taxes paid in the months of December and January shall be paid in the net amount charged, and from and after the first day of February interest at the rate of one per cent (1%) per month shall be charged and collected by the sheriff or tax collector; that is to say, that all taxes paid in the month of February, after the first day of February, interest at the rate of one per cent (1%) shall be added on the taxes paid; and in the month of March, after the first day of March, interest at the rate of two per cent (2%) shall be added, and additional interest at the rate of one per cent

(1%) for each additional month of delay in settlement of same. Upon all taxes paid into the State Treasury, and upon all county taxes paid into the county treasury by any sheriff or tax collector on or before the fifth day of December the State Auditor and county treasurer shall allow credit against the total amount of taxes charged against any such sheriff or tax collector a discount of one per cent (1%), and upon all payments paid into the State Treasury upon all county taxes paid into the county treasury by the sheriff or tax collector between the fifth day of December and the first day of February, payments shall be credited at the net amounts of such payments. Upon all taxes charged against such sheriff or collector and remaining unpaid on the first day of February, interest at the rate of one per cent (1%) per month shall be added, and additional interest at the rate of one per cent (1%) per month shall be added to so much of said taxes as remain charged against such sheriff or tax collector and unpaid on the fifth day of each succeeding month thereafter until paid.

Any provision in any local act prescribing a different schedule of discounts and interest than that prescribed herein is hereby repealed.

The sheriff or tax collector shall note that on the tax duplicate against the names of the party, date of payment, and the amount paid. He shall also give receipt to the party, stating the amount of the State and county taxes separately, and the date of payment; and for failure to give such receipt stating the State and county taxes separately, he shall be guilty of misdemeanor, and on conviction shall be fined at the discretion of the court. The sheriff or tax collector shall not collect the taxes for any year until he shall have settled in full with State and county for taxes of the previous year (if he were sheriff or tax collector for the previous year), and give the bonds required by law; and if, upon examination, the commissioners are not satisfied with the solvency of the surety of said bonds, they may require more bonds to be given. The sheriff or tax collectors shall produce receipts for the State and county taxes for the year previous (if he were sheriff or tax collector) before receiving the tax duplicate from the board of commissioners, and in the event the sheriff or collector fails to produce the aforesaid receipt or give the required bonds, the board of commissioners shall appoint a tax collector, who shall give bond to faithfully collect and pay over taxes according to law. When the sheriff shall collect by his deputies, they shall, before the clerk of the board of commissioners or before a justice of the peace of the county, take and subscribe an oath to faithfully and honestly account for the same with the sheriff or other person authorized to receive same. Said oath shall be filed with the register of deeds of the county and kept in the office of the board of commissioners; and for failure of any deputy to pay over such taxes as he might collect he shall be guilty of misdemeanor.

Discounts on sheriff.

Payments credited at par.

Interest added.

Provisions in local acts repealed.

Payments noted on tax duplicate.

Receipts.

Misdemeanor. Punishment. Sheriff to have settled for previous years and given bond.

Additional bond.

Sheriff to produce receipts before receiving tax duplicates.

Appointment of tax collector.

Deputies collecting taxes to be sworn.

Oath to be filed.

Failure to pay over taxes misdemeanor.

SEC. 89. *Sheriff shall attend to receive taxes.*

Attendance to receive taxes.

Attendance in townships.

Notice.

Proviso: Collection by distress and sale.

Fee for levy.

Fee for advertisement.

Credit for insolvents.

List of insolvents returned by sheriff.

Allowance.

List to be recorded.

Copy to State Auditor.

Special acts repealed.

The sheriff or his deputy or tax collector shall attend at the courthouse or his office in the county town during the months of October and November for the purpose of receiving taxes. He shall also in like manner attend at least one day during the month of October at some one or more places in each township, of which fifteen days notice shall be given by advertisement at three or more public places, and in a newspaper, if one is published in the county: *Provided*, that nothing in this section shall be construed to prevent the collecting officer from levying and selling after the first day of November, but he shall not sell before that day unless he has reason to believe the taxpayer is preparing to leave the county or State. The sheriff or tax collector shall be entitled to fifty cents for each actual levy or sale and fifteen cents for each advertisement, but in no case shall said sums be collected where no levy or sale or advertisement is made on real or personal property. No tax due from insolvents shall be credited to the sheriff in settlements with the State Auditor except such as shall be allowed by the board of commissioners, a list whereof containing the names and amounts and subscribed by the sheriff, shall be returned by the sheriff to the board of commissioners, and the same shall be allowed only on his making oath that he has been at the dwelling-house or usual place of abode of each of the taxpayers and could not there or elsewhere in the county find any property wherewith to discharge his taxes or such part thereof as is returned unpaid, and that the persons named in this list were insolvent at the time when by law he ought to have endeavored to collect the taxes. Such list shall be recorded in the commissioners' docket and a copy thereof shall be returned to the State Auditor on or before the day of the settlement of the sheriff with the Treasurer.

Chapter one hundred and fifty of the laws of one thousand eight hundred and eighty-three, and amendments thereto, and all special acts prescribing or authorizing a time for collection and settlement of State taxes differing from the general provisions of this act for the collection and settlement of State taxes are hereby repealed, and all such special acts shall have no relation to the collection and settlement of taxes for the year one thousand nine hundred and seventeen, and for subsequent years.

SEC. 90. *Sheriff to make report of all parties liable for Schedules B and C taxes to State Tax Commission.*

Lists of persons liable under schedules B and C to be furnished State Tax Commission.

List to be verified.

The sheriff of each county, within ninety days after the ratification of this act, and every six months thereafter, and as often as he may be called upon, shall ascertain and furnish to the State Tax Commission, upon blanks to be furnished by said commission, a complete list of all subjects in his county liable for tax under Schedules B and C of the Revenue Act, which said list shall be

duly verified upon the oath of said sheriff, and said State Tax Commission shall deliver a copy of said copy of said return to the State Auditor. Any sheriff failing to make the report provided for in this section within thirty days of the time prescribed shall forfeit and pay to the State the sum of two hundred and fifty dollars, to be recovered on suit instituted by the State Tax Commission in the Superior Court of Wake County.

Copy to State Auditor.

Forfeit for failure to report.

Suit for recovery.

SEC. 91. *Clerks of cities and towns shall furnish information.*

The clerk of each city and town shall annually make out and transmit to the State Tax Commission, on blanks furnished by the said commission, a statement showing the assessed valuation of all property within his town or city, and separately the amount of all taxes levied therein by said town or city, including school district, highway, street and sidewalk taxes for the current year, and the purpose for which the same were levied: also a complete and detailed statement of the bonded and other indebtedness of his town or city, and of the accrued interest, if any, remaining unpaid, and the purpose for which said indebtedness was incurred.

Statements of valuations and taxes of towns and cities to be furnished State Tax Commission.

Statement of debt and unpaid interest.

Purpose of indebtedness.

SEC. 92. *City or county indebtedness shall be reported.*

Each register of deeds, city or town clerk, whenever required by the State Tax Commission, shall furnish a full and complete statement showing the bonded indebtedness and all other indebtedness of his respective county, city, or town, the purpose for which the same was incurred, and all accrued interest, if any, remaining unpaid.

City or county debt to be reported.

SEC. 93. *City clerk or assessor failing to carry out provisions of this act.*

Every clerk of any town or city, and every assessor who shall fail or neglect to perform any duty required of him by any of the provisions of this act, shall for every such neglect or failure forfeit not less than twenty nor more than fifty dollars, and every clerk of the court and every register of deeds who shall fail or neglect to perform any duty required of him by this act shall for every such failure forfeit not less than twenty-five nor more than one hundred dollars, and it shall be the duty of the State Tax Commission to cause every such forfeiture to be collected.

Forfeit on clerk of town or city or assessor neglecting duty.

Forfeit on delinquent clerks of courts and registers of deeds.

State Tax Commission to enforce collection.

SEC. 94. *All taxes received shall be paid to State Treasurer within ten days after the first of the following month.*

All city, county, or State officers authorized to collect or receive taxes or fees of any kind for the State shall make return of the same on the first of every month to the State Auditor, and within ten days thereafter pay the amount mentioned in said return to the State Treasurer; and further, it shall be the duty of the State Treasurer to immediately notify the State Tax Commission of any failure upon the part of any official to account as aforesaid. Any officer violating this section shall be guilty of a misdemeanor.

Monthly returns to State Auditor.

Payment to Treasurer.

State Treasurer to notify Tax Commission of failure.

Violation of section misdemeanor.

SEC. 95. *Highest rate to be charged.*

Highest license tax charged.

Should there be any doubt as to which license fee any corporation, firm, or individual should pay on account of the business partaking of the nature of more than one subject of taxation, such corporation, firm, or individual shall be charged the highest license which might be levied; but this discretion shall not be exercised by the sheriff when the businesses carried on are separate and distinct branches, but each shall then be taxed as required by law.

SEC. 96. *Definitions.*

Definitions.

The words and phrases following, whenever used in this act, shall be construed to include in their meaning the definitions set opposite the same in this section, whenever it shall be necessary to the proper construction of this act:

Bank, banker, broker, stock-jobber.

1. Bank, banker, broker, stock jobber—whoever has money employed in the business of dealing in coin, notes or bills of exchange, or in any business of dealing or in buying or selling any kind of bills of exchange, checks, drafts, bank notes, promissory notes, bonds, warrants, or other writings obligatory, or stocks of any kind or description whatsoever, or receiving money on deposit.

Collector or collectors.

2. Collector or collectors—county, township, and deputy collectors, including sheriffs.

List-takers and assessors.

3. List-takers and assessors have all authority conferred upon list-takers in this act.

Credits.

4. Credits—every claim or demand for money, labor, interest, or valuable things, due or to become due, including money on deposit.

He.

5. He—male, female, company, corporation, firm, society, singular or plural number.

Real property, real estate, land, tract, lot.

6. Real property, real estate, land, tract, lot—not only the land itself, whether laid out in town or city lots or otherwise, with all things therein, but also all buildings, structures, and improvements, and other permanent fixtures of whatever kind thereon, and all rights and privileges belonging or in any wise appertaining thereto, except where the same may be otherwise denominated by this act.

Shares of stock, shares of capital stock.

7. Shares of stock, shares of capital stock—the shares into which the capital stock of every incorporated company or association may be divided.

Tax, taxes.

8. Tax, taxes—any taxes, special assessments or costs, interest, or penalty imposed upon property.

SEC. 97. *Mistakes in assessments.*

Correction of errors.

If on the assessment roll there is an error in the name of the person assessed, or any taxable property shall not be entered thereon, the name may be changed or the property entered on the list by the assessors after the roll has been returned to the clerk of the board of commissioners, or such error may be corrected

or the commission supplied by the board of commissioners upon satisfactory evidence of such error or omission, at a regular meeting of the board; and the board, upon reasonable notice, may make an order requiring the person affected to show cause at a day to be therein appointed, why the error shall not be corrected or omission supplied, and, upon reasonable notice, his name and the property be entered on the tax-list.

Order to show cause.

SEC. 98. *Taxes on railroads shall be a lien on property of the same.*

Taxes on railroads lien on property of the same.

The taxes upon any and all railroads in this State, including roadbed, right of way, depots, sidetracks, ties and rails, now constructed or hereafter to be constructed, are hereby made a perpetual lien thereupon, commencing from the first day of May in each current year, against all claims or demands whatsoever of all persons or bodies corporate except the United States and this State; and the above described property or any part thereof may be taken and held for payment of all taxes assessed against said railroad company in the several counties of this State.

SEC. 99. *Removing or concealing personal property a misdemeanor.*

Removing or concealing personal property misdemeanor.

If any person whose duty it is to list personal property for taxation shall remove or conceal same, or cause same to be removed or concealed, for the purpose of avoiding taxation, or shall fail to list same for taxation, he shall be guilty of a misdemeanor.

SEC. 100. *Sheriff to keep the records of settlement of taxes.*

Sheriff to keep record of settlement of taxes.

Every sheriff shall keep a record of the taxes collected by him from the clerk of the court, register of deeds, and under Schedule B of the Revenue Act. A suitable book for the purpose shall be provided by the State Auditor for recording all forfeitures, arrears from insolvents, double taxes, and taxes on unlisted subjects; and on the first Monday in December in each year the sheriff shall deliver, on oath, to the board of commissioners a statement setting forth all sums received to that date not previously accounted for, the date of such receipts, the persons from whom received, the amount received from each person the subjects on which received, and the aggregate amounts, accompanied by an affidavit taken and subscribed before the clerk of the commissioners and attested by him that the statement is correct, and that no receipts have been omitted; and the register of deeds shall record the same in a book to be kept for that purpose, and shall before the second Monday in December send an abstract of such statement, with the affidavit, to the State Auditor, on a blank to be furnished by the State Auditor, register the same in a book kept in his office for that purpose, and keep a copy of the same in a conspicuous place in the courthouse until the first day of January next ensuing.

Record book provided by State Auditor.

Sheriff to make annual reports.

Record of reports.

Abstract sent to State Auditor.

Register of report.

Copy posted.

SEC. 101. *Sheriff to settle State taxes third Monday in January; commissioners personally liable for failure to make report.*

Time for settlement of State taxes.

Proviso: State Treasurer may extend time.

Commissioners to report amount due to State Auditor.

Treasurer to open account.

Liability of State Auditor in respect to reports.

Penalty.

State Auditor to institute action.

Sheriff to file duplicate of lists.

Items charged to sheriff.

State Auditor to give statement to sheriff.

Sheriff to deposit statement.

Commission of sheriff.

Commission on license taxes.
Conflicting local laws repealed.
General repealing clause.
Proviso: Pay of sheriff or tax collector of Buncombe County.

The sheriff or other accounting officer shall, on or before the second Monday of January in each year, settle his State tax account with the commissioners of his county, and pay the amount for which said sheriff or collector is liable to the Treasurer of the State, in such manner or at such place as he shall direct, on or before the third Monday of said month: *Provided*, the State Treasurer may extend the time for the payment of State taxes or any part thereof until the first Monday in May. The commissioners shall forthwith report to the State Auditor the amount due from such accounting officer, setting forth therein the net amount due to each fund; and the Treasurer, upon a statement from the State Auditor, shall open an account against such officer and debit him accordingly. Upon the failure of the board of county commissioners to make this report to the State Auditor on or before the third Monday of January of each year, or if a report has been filed which is not correct, and the commissioners fail to file an amended and corrected report within thirty days after being notified so to do by the State Auditor, the commissioners of such county shall each personally be liable to a penalty of one hundred dollars, and it shall be the duty of the State Auditor forthwith to institute an action in the county of Wake to enforce the same. The sheriff or tax collector, in making his settlements as aforesaid, shall file with the commissioners a duplicate of the list required in this act. In such settlement the sheriff or other officer shall be charged with the amount of public tax as the same appears by the abstract of the taxables transmitted to the State Auditor; also with all double tax and taxes on unlisted property by him received, and with other tax which he may have collected or for which is chargeable. The State Auditor shall give to each sheriff or tax collector a certified statement embracing the subjects of taxation contained in both lists, and the amount of tax on each subject which the sheriff or tax collector shall deposit with the clerk of the commissioners of his county for public inspection; that the sheriffs and tax collectors shall receive five per cent on all taxes collected by them for State, county, township, school district, or other purposes whatsoever up to the sum of fifty thousand dollars, and upon all such sums so collected by him in excess thereof he shall receive two and one-half per cent commission, and that the sheriffs or tax collectors shall receive for their own use in addition to other fees or salary received by them, a commission of five per cent on all privilege and license taxes collected under Schedule B of the Revenue Act, and any provision in any local act in conflict with this provision is hereby repealed; that all laws and clauses of laws, whether general or special, in conflict herewith are hereby repealed: *Provided further*, that this section

shall not apply so as to affect the compensation of the sheriff or tax collector of Buncombe County as fixed by private statute: *Provided further*, that nothing herein contained shall be construed to repeal any local or general act regulating salary or fees of county officers except in so far as such local or general acts are in conflict with the provision that sheriffs shall receive for their own use a commission of five per cent on all privilege and license taxes collected under Schedule B of the Revenue Act, and in all settlements hereafter made by board of county commissioners with sheriffs for collection of taxes under the provisions of this section it shall be deemed and held that all such local or general acts regulating salary or fees of county officers are now in full force and effect except in so far as such acts are amended by the provision of this section that sheriffs shall have a commission of five per cent on all privilege and license taxes collected under Schedule B of the Revenue Act.

Proviso: Salaries and fees of county officers.

SEC. 102. *Deductions to be made in settlement.*

The State Auditor, in making the settlement of the amount due from the sheriff or tax collector aforesaid, shall deduct from the list returned:

Deductions.

1. Taxes on personal property certified by the clerk of the commissioners of the county, by order of the commissioners, to be insolvent and uncollectible.

Taxes certified as uncollectible.

2. All overpayments made in former settlements by reason of any error in the clerk's abstracts of taxables.

Overpayments in former settlements.

3. The commission allowed by law.

Commissions.

SEC. 103. *Sheriff or tax collector to be paid per diem for settlement.*

Per diem allowed sheriff.

For his settlement with the State Treasurer the sheriff or tax collector shall be allowed by said board of commissioners, and deducted from the amount due the State, three dollars for each day he may be actually necessarily engaged therein with the commissioners at the county-seat.

SEC. 104. In every cause of failure by the sheriff or other accounting officer to settle his account within sixty days from the time prescribed by section one hundred and one of this act for such settlement, and to take the oath required in his settlement and pay the amount due to the Treasurer, the State Auditor shall forthwith report to the Treasurer the account of such sheriff or officer, as shown by the abstract of listed and unlisted taxables furnished by the register of deeds or auditor for such county, deducting therefrom for commissions, but adding thereto one thousand dollars and ten per centum of the amount of taxes with which said sheriff is charged for the amount of taxes supposed not to appear in the list transmitted by the register of deeds or auditor, and furnish him a copy of the official bond of the said

Enforcement of settlement by sheriff.

Penalty added to account.

Copy of official bond.

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| Summary judgment. | officer, and his sureties; and if the whole amount be not paid, the Treasurer, on motion of the solicitor in the Superior Court of Wake County, before the clerk thereof, within thirty days after default shall have occurred, shall recover judgment against him and his sureties; without other notice than is given by the delin- |
| Penalty on clerk of Superior Court. | quency of the officer; and to the end that obligations and names may be known, the clerk of the Superior Court shall, on or before the second Monday in each year, transmit to the State Auditor a copy, certified under the seal of the court, of the bond of the sheriff and his sureties, upon pain for his default of forfeiting to the State one thousand dollars, which the State Auditor shall and is hereby specially charged to collect in like manner and at such times as is provided in this section. |
| State Auditor to enforce penalty. | |
| Settlement with county. Penalty for retention of funds. | SEC. 105. The sheriff or tax collector shall pay the county taxes to the county treasurer or other lawful officer. He shall at no time retain over three thousand dollars, for a longer time than ten days, under a penalty of two per centum per month to the county upon all sums so unlawfully retained, and shall, on oath, render a statement to the board of commissioners at their monthly meeting of the amount in his hands. On or before the first Monday of May in each year the sheriff shall account to the county treasurer or other lawful officer for all taxes due the county for the fiscal year. |
| Monthly statements. Final settlement. | |
| State Treasurer may grant indulgencies and remit penalties. | SEC. 106. The Treasurer of the State, with the advice and approval of the Attorney-General, is hereby authorized, when in the judgment of these officers it may be best to secure the interest of the State and will not lose any lien held by the State, to grant indulgence to defendants in the execution and relinquish penalties upon payment of amount of dues owing to the State; and likewise to bid for in behalf of the State and purchase property of said defendant when necessary to secure the payment of the dues. |
| Purchase of property. | |
| Sums charged to sheriff. | SEC. 107. The sheriff or tax collector shall be charged with the sums appearing by the tax list as due for the county taxes, and shall be allowed to deduct therefrom, in like manner as is prescribed in this act in regard to his settlement of the State taxes, all insolvents and uncollectible poll taxes, and also the amount of |
| Deductions. | county tax on the lands bid off by the county, and costs and fees, which shall be, for making a deed, fifty cents; for registering, twenty-five cents; and such other necessary sums as were actually |
| Costs and fees. | paid by the sheriff: <i>Provided</i> , a majority of any board of county commissioners may extend the time for collecting and settlement of county taxes in the respective counties to such time as they may deem expedient, not to extend beyond the first of May in the year following in which taxes were levied: <i>Provided further</i> , that |
| Proviso: County commissioners may extend time. | any sheriff, tax collector, or county treasurer who shall use any part of the county or State taxes otherwise than as directed by law shall forfeit double the amount of his commission on county |
| Proviso: Penalty for use of public money by sheriff. | |

and State taxes for the year in which he so misused said taxes. No mortgage or lien on any property shall be superior to the taxes on said property, whether said mortgage or lien was given prior or subsequent to the levy of the taxes.

SEC. 108. The board of county commissioners, at their last regular or other subsequent meeting in each year, shall appoint one or more of their number, not to exceed three, to be present at the accounting and settlement between the sheriff and county treasurer provided for in the preceding section, and also to audit and settle accounts of the county treasurer, and all other county officers authorized to receive or disburse county funds. The account so audited shall be reported to the board of county commissioners, and when approved by them shall be filed with the clerk and recorded on his books, and shall be *prima facie* evidence of their correctness and impeachable only for fraud or special error: *Provided*, the compensation allowed the committee for their services shall not exceed three dollars (\$3) per day each for the time actually spent in said settlement, and there shall be no allowance for extra clerical aid.

SEC. 109. In case the sheriff of a county shall fail, neglect, or refuse to account with the county treasurer and auditing committee as above required, or to pay what may rightfully be found due on such accounts, he shall forfeit and pay to the State for the use of the county a penalty of two thousand five hundred dollars. It shall be the duty of the county treasurer (and if he neglect or refuse to perform it, it shall be the duty of the chairman of the board of commissioners) to cause an action to be brought in the Superior Court of the county on the bond of the sheriff against him and his sureties to recover the amount owing by him and the penalties aforesaid. If the sheriff shall fraudulently and corruptly fail to account as aforesaid, he shall be criminally liable thereupon in like manner, and with the same penalties imposed for such criminal defalcation in section one hundred and four of this act.

SEC. 110. In each year the county treasurer shall give five days notice to all the county officers (except the sheriff) authorized to receive or disburse the county funds to appear at the courthouse, on a certain day in January, before him and the committee appointed by the board of commissioners, and present an account of all sums received or disbursed for the county, with their vouchers, and any officer failing to attend and account shall be deemed guilty of a misdemeanor. The accounts, when audited, shall be reported to the board of commissioners at their next meeting, and if approved, shall be filed with the clerk and recorded in their proceedings, together with their approval, and shall be deemed *prima facie* correct.

Priority of tax lien.

County auditing committee.

Report of audit.

Approval and record.
Prima facie correct.

Proviso; Pay of committee.

No allowance for clerical aid.

Penalty on sheriff for failure to account.

Enforcement of penalty.

Action for enforcement.

Criminal liability.

Notice to other county officers for accounting.

Failure to attend and account misdemeanor.
Accounts reported commissioners.
Approval and record.

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| Tax collectors. | SEC. 111. Whenever in this act a duty is imposed upon the sheriff of a county of which a tax collector has been or may be appointed, it shall be incumbent upon the tax collector to perform said office instead of the sheriff; and such tax collector shall collect all the taxes, have all the emoluments, and be subject to all the penalties as provided in case of sheriffs in this act; and it shall be the duty of all persons having tax moneys in hand to account for and settle with said tax collector. |
| Collection by sureties of sheriff. | SEC. 112. If any sheriff shall die during the time appointed for collecting taxes, his sureties may collect them, and for that purpose shall have all power and means for collecting the same from the collectors and taxpayers as the sheriff would have had, and shall be subject to all the remedies for collecting and settling of the taxes, on their bond or otherwise, as might have been had against the sheriff if he had lived. |
| Time for collection extended. | SEC. 113. The sheriff (and in case of his death the sureties) shall have one year, and no longer, from the day prescribed for his settlement and payment of the State taxes to finish the collection of all taxes, but the extension of time for collection shall not extend the time of his settlement of the taxes. |
| Laws to be printed. Distribution. | SEC. 114. The Secretary of State shall have printed five thousand copies of this act and the Revenue Act of this session, and distribute the said acts among the officers whose duty it is to execute or carry into effect any portion thereof. |
| Distribution to General Assembly. | SEC. 115. The Secretary of State shall in like manner have printed ten copies of said act for each member of the General Assembly and forward the same to him. |
| State Treasurer to enforce payment. | SEC. 116. Upon failure to pay the State Treasurer, upon demand, any tax which by law has become payable, and which is made payable direct to the State Treasurer, it shall be the duty of the State Treasurer to enforce payment of the same, and the penalty fixed by section one hundred and seventeen of this act, and to this end he shall have all the rights of levy and sale of any property owned by any such person, firm, or corporation as is given in section eighty-nine of the Revenue Act to the sheriffs in the collection of Schedule B taxes, and upon application by the State Treasurer it shall be the duty of the sheriff in any county to levy upon and sell such property to satisfy the tax due, together with any costs and penalties. The State Treasurer may also institute an action to enforce the same in the county of Wake or in the county in which the property is located. |
| Rights of levy and sale. | |
| Sheriff to levy and sell. | |
| Action by Treasurer. Venue. | |
| Penalty for practicing profession or trade without license. | SEC. 117. Any person, firm, or corporation who is liable for any license or privilege tax under Schedules B and C, and who practice their or its profession or trade without paying said license or privilege tax, shall be subject to a penalty of two hundred and fifty dollars, the same to be recovered by the State Tax Commission or State Treasurer in an action to enforce same in the Supreme Court. |
| Action for penalty. | |

rior Court of Wake County or in the county of the defendant. Every person engaged in any itinerant business that is made taxable under the Revenue Act shall have with him when so engaged in such business either the original license required to be obtained for engaging in each business, or a duplicate thereof, and shall exhibit the same upon demand of any sheriff, deputy, constable, or other officer.

Itinerants to carry license.

Exhibition of license.

SEC. 118. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed: *Provided*, that such repeal shall not in any manner affect any rights heretofore acquired, or the collection of any taxes heretofore levied or assessed, or the validity of any sale heretofore made, or any rights heretofore acquired in the law of this State.

Inconsistent acts repealed.
Proviso: Prior rights not affected.

SEC. 119. *Sales of real estate may be made on the first Monday in any month.*

That section two thousand eight hundred and eighty-eight of the Revisal of nineteen hundred and five, providing that sales of real estate for taxes shall be made on the first Monday in May of each year, be and the same is hereby amended by inserting after the word "year" in the fifth line of said section the words "or may sell upon the first Monday of any subsequent month, after giving notice as required by section two thousand eight hundred and eighty-eight, Revisal of nineteen hundred and five."

Sales days.

SEC. 120. *Actual sale of real estate conclusive evidence.*

That where actual sales of real estate are made for taxes under the general laws of the State the taxpayer whose real estate has been sold for taxes shall be precluded thereafter from attacking such sale on the ground that the tax could have been procured from personal property.

Actual sales of real estate conclusive evidence.

SEC. 121. All laws in conflict with this act are hereby repealed in so far as they are in conflict with the provisions of this act.

General repealing clause.

SEC. 122. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 39

AN ACT TO EXEMPT FROM TAXATION THE PROPERTY OF THE AMERICAN LEGION, AND THE PROPERTY OF ANY OF THE POSTS OF THE AMERICAN LEGION.

The General Assembly of North Carolina do enact:

SECTION 1. That all real and personal property owned and held by the American Legion, or by posts of the American Legion, and wholly and exclusively used for the benefit of the said American

Exemption.

Legion, or any post of the American Legion, which property is not used for profit, shall be and is hereby exempt from all State and local taxation.

Repealing clause. SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification. Ratified this the 8th day of March, A.D. 1921.

CHAPTER 40

AN ACT TO TRANSFER THE POWERS AND DUTIES OF THE STATE TAX COMMISSION TO THE STATE DEPARTMENT OF REVENUE.

The General Assembly of North Carolina do enact:

Date for transfer. SECTION 1. From and after the first day of May, one thousand nine hundred and twenty-one, all the powers and duties imposed

Transfer of powers and duties.

State Department of Revenue.

Commissioner of Revenue.

by any act of law, including Revenue and Machinery Acts, enacted by the present session of the General Assembly, upon the State Tax Commission, shall be transferred to and imposed upon a department to be known as the State Department of Revenue, created by this act, to be administered by the Commissioner of Revenue, to be appointed as provided in this act. All such powers and duties, except as otherwise provided herein, shall devolve upon the Commissioner of Revenue, and wherever in the revenue laws of the State the words "State Tax Commission" are used such words shall, after May first, one thousand nine hundred and twenty-one, be held to mean Commissioner of Revenue, except as otherwise provided in this act.

Office created.

Appointment.

SEC. 2. There is hereby created the office of Commissioner of Revenue, to be appointed by the Governor, by and with the advice and consent of the Senate, and if such appointment is made when the Senate is not in session, confirmation may be by the Senate at the next session. The term of office shall be for four years from and after the first day of May, one thousand nine hundred and twenty-one; and the succeeding commissioner of revenue shall be nominated and elected in the year one thousand nine hundred and twenty-four, in the manner provided for the nomination and election of other State officers, and quadrennially thereafter.

Term of office.

Election of successor.

Powers and duties as of State Tax Commission
Appellate authority.

SEC. 3. The powers and duties now exercised by the State Tax Commission as a State Board of Equalization, and the appellate authority exercised by the said State Tax Commission in determining appeals from valuations made by assessing officers in the several counties of the State, shall, from and after the first day of May, one thousand nine hundred and twenty-one, be held and

State Board of Equalization.

exercised by a State Board of Equalization, composed of the Commissioner of Revenue, the chairman of the Corporation Commission, and the Attorney-General, who shall be *ex officio* members of and constitute the State Board of Equalization, to have and exercise the powers and duties now imposed by law upon the State Tax Commission as a State Board of Equalization, and as an appellate court, to hear and determine appeals from valuation of property by assessing officers in the several counties. The said board shall meet upon call of the Commissioner of Revenue as often as may be necessary to discharge the duties imposed by law upon the said board.

Ex officio members.

Meetings of board.

SEC. 4. The Board of Public Buildings and Grounds shall by division of office space, office furniture, supplies, etc., now occupied and used by the Corporation Commission and State Tax Commission, or otherwise, provide suitable office space and equipment for the Department of Revenue.

Office room and equipment.

SEC. 5. In addition to the other duties of the Commissioner of Revenue, it shall be his duty to prepare for the legislative committees of succeeding General Assemblies such revision of the revenue laws of the State as he may find by experience and investigation expedient to recommend, so that the same may be introduced in the General Assembly and available in printed form for consideration of its members within the first ten days of the session.

Revision of revenue laws.

Introduction of revenue laws.

SEC. 6. The salary of the Commissioner of Revenue shall be five thousand five hundred dollars per annum, and necessary traveling expenses when traveling on official business, payable monthly in the same manner as other State officers.

Salary.

SEC. 7. The additional salary provided in section thirteen of the Machinery Act passed at this session of five hundred dollars for each of the members of the Corporation Commission shall be continued as additional salary for the members of the said Corporation Commission as State Banking Commissioners, and the additional salary of three hundred dollars for the clerk of the Corporation Commission shall be continued as additional salary for the said clerk. An additional appropriation of five thousand four hundred dollars annually is hereby made to provide for clerks and stenographers for the Corporation Commission, now compensated in part out of funds provided for the State Tax Commission.

Additional salary of Corporation Commissioners continued.

Additional salary of clerk.

Appropriation for clerks and stenographers.

SEC. 8. This act shall be in force from and after its ratification. Ratified this the 8th day of March, A.D. 1921.

CHAPTER 41

AN ACT TO AMEND SECTIONS 5769 AND 5770 OF THE CONSOLIDATED STATUTES IN REGARD TO COMPULSORY ATTENDANCE OF DEAF AND BLIND CHILDREN IN SCHOOL.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand seven hundred and sixty-nine of the Consolidated Statutes be amended so as to read as follows: "*Blind or deaf children to attend school; age limits; minimum attendance.* Every deaf and every blind child of sound mind in North Carolina who shall be qualified for admission into a State school for the deaf or the blind shall attend a school for the deaf or blind for a term of nine months each year between the age of seven and twenty-one years. Parents, guardians, or custodians of every such blind or deaf child between the ages of seven and twenty-one years shall send or cause to be sent such child to some school for the instruction of the blind or deaf, as is herein provided: *Provided*, that the board of directors of any school for the deaf or blind may exempt any such child from attendance at any session or during any year, and may discharge from their custody any such blind or deaf child whenever such discharge seems necessary or proper."

Persons required to attend school.

Attendance required.

Parents, guardians or custodians to enforce attendance.

Proviso: Directors may exempt or discharge.

Failure of parents, guardians or custodians misdemeanor.

Punishment.

Proviso: Notice to parents, guardians and custodians.

Incorrigible or immoral pupils.

Specific repeal.

SEC. 2. That section five thousand seven hundred and seventy of the Consolidated Statutes be amended so as to read as follows: "*Parents, etc., failing to send guilty of misdemeanor; provisos.* The parents, guardians, or custodians of any blind or deaf child or children between the ages of seven and twenty-one years failing to send such child or children to some school for the instruction of the blind or deaf shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned at the discretion of the court for each year that such child or children shall be kept out of school between the ages specified: *Provided*, (1) that this section shall not be enforced against the parents, guardians, or custodians of any blind or deaf child until such time as the authorities of some school for the instruction of the blind or deaf shall serve written notice on such parents, guardians, or custodians, directing that such child be sent to the school whereof they have charge; and (2) that the authorities of the State School for the Blind or the Deaf shall not be compelled to retain in their custody or under their instruction any incorrigible person or persons of confirmed immoral habits.

SEC. 3. That sections five thousand seven hundred and sixty-five and five thousand seven hundred and sixty-six of the Consolidated Statutes be and the same are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 4th day of March, A.D. 1921.

CHAPTER 42

AN ACT TO AMEND SECTION 1443, CONSOLIDATED STATUTES, RELATING TO TERMS OF COURT IN DAVIDSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes, relating to terms of court in Davidson County, be and the same is hereby amended by striking out the word "two" in line four (4), and the word "terms" in line five (5), and inserting in lieu thereof the word "term."

Term for civil cases.

SEC. 2. That all laws and clauses of laws so far as they conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 14th day of February, A.D. 1921.

CHAPTER 43

AN ACT TO RATIFY THE SALE OF \$4,500,000 NOTES OF THE STATE, AND TO AUTHORIZE THE ISSUANCE THEREOF, AND TO EXEMPT THE SAME FROM TAXATION, AND THE INTEREST PAID THEREON FROM TAXATION AS FOR INCOME, AND TO EXEMPT THE SAME FROM TAXATION WHEN CONSTITUTING A PART OF THE SURPLUS OF ANY BANK, TRUST COMPANY, OR OTHER CORPORATION, AND TO PERMIT EXECUTORS, ADMINISTRATORS, GUARDIANS, AND FIDUCIARIES GENERALLY TO INVEST THEREIN, AND TO PROVIDE FOR THE RENEWAL OF THE SAME.

The General Assembly of North Carolina do enact:

SECTION 1. That the contract made by Honorable Benjamin R. Lacy, State Treasurer, for the sale of four million five hundred thousand dollar notes of the State of North Carolina, maturing February fifteenth, one thousand nine hundred and twenty-two, approved by the Governor and his Council of State on February seventh, one thousand nine hundred and twenty-one, be and is ratified, and the said notes, when delivered and paid for at not less than par and accrued interest, shall constitute the valid obligations of the State.

Contract ratified.

Notes validated.

SEC. 2. The said notes shall be exempt from all State, county, and municipal taxation or assessment, direct or indirect, general or special, whether imposed for purposes of general revenue or otherwise, and the interest paid thereon shall not be subject to

Interest non-taxable.

Notes held by corporations.

taxation as for income, nor shall said notes be subject to taxation when constituting a part of the surplus of any bank, trust company, or other corporation.

Investments of trust funds.

SEC. 3. It shall be lawful for all executors, administrators, guardians, or other fiduciaries generally to invest in said notes.

Notes for payment of notes.

SEC. 4. The Treasurer of the State of North Carolina, upon the maturity of any of the notes herein authorized, or authorized by any act of the Legislature, including the session of the Legislature of one thousand nine hundred and twenty-one, is hereby fully authorized, empowered, and directed, by and with the advice and consent of the Governor and Council of State, to borrow such sum of money as may be required, and at the lowest obtainable rate of interest, to pay any and all of said maturing notes, and to execute and deliver notes in the name of the State of North Carolina for the money so borrowed; and from time to time to renew the same and the debt evidenced thereby, at the lowest obtainable rate of interest. All the notes herein authorized, when issued, shall constitute valid obligations of the State of North Carolina, and said notes shall be subject to and possess all the exemptions and rights of exemptions from taxation and the investment therein by executors, administrators, guardians, or other fiduciaries as provided in sections two and three of this act; and *Provided*, that the notes issued under this section of this act shall not run longer than April first, one thousand nine hundred and twenty-three.

Obligation of notes.

Proviso: Maturity of notes.

Interim notes.

SEC. 5. Pending the issuance of the definitive note or notes under section one of this act, an interim note or notes may be issued.

SEC. 6. This act shall be in full force from and after its ratification.

Ratified this the 14th day of February, A.D. 1921.

CHAPTER 44

AN ACT TO AMEND CHAPTER 71, PUBLIC LAWS OF 1919, SO AS TO EXEMPT PRIVIES OF THE INSPECTION TAX OF FORTY CENTS.

The General Assembly of North Carolina do enact:

Sections stricken out.

SECTION 1. That chapter seventy-one, Public Laws of nineteen hundred and nineteen, be amended by striking out sections ten and fifteen thereof and changing the number on the subsequent subsections to correspond with the numbers of the preceding sections.

Numbers changed.

SEC. 2. That this act shall be in effect from and after its ratification.

Ratified this the 16th day of February, A.D. 1921.

CHAPTER 45

AN ACT TO CORRECT A TRANSPOSITION OF TYPE IN SECTION 520, CONSOLIDATED STATUTES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That section five hundred and twenty (520) of the Consolidated Statutes of North Carolina be and the same is hereby stricken out and repealed, and the following inserted in lieu thereof, to wit:

Debt for purchase money of land denied. If the defendant shall deny on his answer that the obligation sued on was for the purchase money of the land described in the complaint, it shall be the duty of the court to submit the issue so joined to the jury. Issue as to debt for purchase money.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed. Repealing clause.

SEC. 3. That upon ratification this act shall take effect from and after the first day of August, one thousand nine hundred and nineteen. When act effective.

Ratified this the 16th day of February, A.D. 1921.

CHAPTER 46

AN ACT MAKING IT UNLAWFUL TO GIVE FALSE FIRE ALARMS.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person or persons to wantonly and willfully give or cause to be given, or to advise, counsel, or aid and abet any one in giving a false alarm of fire, or to break the glass key protector, or to pull the slide, arm, or lever of any station or signal box of any municipal fire alarm system, except in case of fire, or in any way to willfully interfere with damage, deface, molest, or injure any part or portion of the fire alarm system of any municipality. Acts forbidden.

SEC. 2. Any person violating any of the provisions of this act shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned, or both, in the discretion of the court. Misdemeanor.
Punishment.

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed in so far as the same conflict with the provisions of this act. Repealing clause.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 17th day of February, A.D. 1921.

CHAPTER 47

AN ACT TO AMEND THE MEDICAL LICENSURE AND MEDICAL PRACTICE LAW OF ARTICLE 1 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA OF THE YEAR 1919.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand six hundred and thirteen is hereby repealed and a new section six thousand six hundred and thirteen is substituted therefor, as follows:

Requisites for admission to examination.

Academic education.

Diploma from medical college.

Graduates prior to 1900.

Branches covered by examination.

License.

Qualification.

Examination on special subjects.

"That it shall be the duty of the board of medical examiners to examine for license to practice medicine or surgery, or any of the branches thereof, every applicant who complies with the following provisions: He shall, before he is admitted to examination, satisfy the board that he has an academic education equal to the entrance requirements of the University of North Carolina, or furnish a certificate from the superintendent of public instruction of the county that he has passed an examination upon his literary attainments to meet the requirements of entrance in the regular course of the State University. He shall exhibit a diploma or furnish satisfactory proof of graduation from a medical college in good standing requiring an attendance of not less than four years, and supplying such facilities for clinical and scientific instruction as shall meet the approval of the board; but the requirement of four years attendance at a school shall not apply to those graduating prior to January the first, nineteen hundred."

"The examination shall cover the following branches of medical science: anatomy, embryology, histology, physiology, pathology, bacteriology, surgery, pediatrics, medical hygiene, chemistry, pharmacy, materia medica, therapeutics, obstetrics, gynecology, and the practice of medicine."

"If on such examination the applicant is found competent, the board shall grant him a license authorizing him to practice medicine or surgery or any of the branches thereof, five members of the board shall constitute a quorum, and four of those present shall be agreed as to the qualification of the applicant."

SEC. 2. That section six thousand six hundred fourteen is hereby repealed and a new section six thousand six hundred fourteen is substituted therefor, as follows:

"That it shall be the duty of the State Board of Medical Examiners to examine any applicant for license to practice medicine on the subjects of anatomy, histology, physiology, bacteriology, embryology, pathology, and chemistry, upon his furnishing satisfactory evidence from a medical school in good standing, and supplying such facilities for anatomical and laboratory instruction as shall meet with the approval of the board, that he has com-

pleted the course of study in the school upon the subjects mentioned. The board shall set to the credit of such applicant upon its record books the grade made by him upon the examination, which shall stand to the credit of such applicant; and when he has subsequently completed the full course in medicine and presents a diploma of graduation from a medical college in good standing, requiring a four years course of study of medicine for graduation, and when he has completed the examination upon the further branches of medicine, to wit, medical hygiene, pharmacy, materia medica, therapeutics, obstetrics, gynecology, pediatrics, practice of medicine and surgery, he shall have accounted to his credit the grade made upon the former examination, and if then upon such completed examination he be found competent, said board shall grant him a license to practice medicine and surgery, and any of the branches thereof. The applicant shall pay seven and one-half dollars (\$7.50) for each of the two examinations herein provided for, but the whole of these sums shall be refunded to him if he fails to procure a license."

Record of examination.

Further examination.

License.

Examination fee.

Refund.

SEC. 3. That section six thousand six hundred and fifteen, providing for temporary license is hereby repealed.

Temporary license.

SEC. 4. That section six thousand six hundred and eighteen is hereby repealed and a new section six thousand six hundred and eighteen is substituted therefor, as follows:

"That the board shall have the power to rescind any license granted by it when upon satisfactory proof it shall appear that any physician thus licensed has been guilty of grossly immoral conduct, or who has been convicted of producing or attempting to produce criminal abortion, or who by false or fraudulent representation has obtained or attempted to obtain practice in his profession, or who is habitually addicted to the use of morphine, cocaine, or other narcotic drugs, or who has by false or fraudulent representation of his professional skill obtained or attempted to obtain money or anything of value, or who has advertised or held himself out professionally under a name other than his own, or who shall advertise or profess publicly to treat human ailments under a system of school of treatment or practice other than that for which he holds a license, or who is guilty of any willful violation of the rules and regulations of the State Board of Medical Examiners, or who is guilty of any fraud or deceit by which he was admitted to practice, or who has been guilty of any other unprofessional or dishonorable conduct. For any of the above reasons the board of medical examiners may refuse to issue a license to an applicant: *Provided*, that no license or certificate shall be revoked until the holder thereof, after due notice being given, shall have a hearing before the State Board of Medical Examiners: *Provided further*, that the holder of a license so revoked shall have the right to appeal to the courts; and if action

Power to rescind license.

Grounds.

Power to refuse license.

Proviso: Hearing on revocation.

Proviso: Right of appeal.

Proviso; Restoration of license.

of the board of examiners be reversed, he shall be allowed to retain his license: *Provided further*, that the board of medical examiners, in its discretion, may restore said license upon due notice being given, and hearing had, and satisfactory evidence produced of proper reformation of the licentiate, before restoration.

SEC. 5. That section six thousand six hundred and ten and section six thousand six hundred and nineteen, relating to compensation of the members of the board of medical examiners and license fees, are hereby repealed and a new section six thousand six hundred and nineteen is substituted therefor, as follows:

License fee.

"That the board of examiners shall have power to demand of every applicant thus licensed the sum of fifteen dollars (\$15) before issuing a license, to be paid to the treasurer of the board.

Fee for license without examination.

Whenever any license is granted without examination, as authorized in section six thousand six hundred and seventeen, the applicant shall pay to the treasurer of the board a fee of fifty dollars

Use of license fund.

(\$50) before such license is issued. All fees shall be paid in advance to the treasurer of the board, to be by him held as a fund for the use of the board of medical examiners of the State of North Carolina. The compensation and expense of the members and officers of said board, and all expenses proper and necessary, in the opinion of said board to the discharge of its duties under and to enforce the law regulating the practice of medicine, shall be paid out of such funds, upon the warrant of the president and secretary of said board. The salaries and fees of the officers and members of said board shall be fixed by the board, but shall not exceed ten dollars (\$10) per day per member, and railroad and hotel expenses, and no expense shall be created to exceed the income from fees as herein provided."

Expenditures.

Salaries of officers and members of board.

SEC. 6. That section six thousand six hundred and twenty is hereby repealed, and a new section six thousand six hundred and twenty is substituted therefor, as follows:

Records of board of examiners.

"That the board of examiners shall keep a regular record of its proceedings in a book kept for that purpose, together with the names of the members of the board present, the names of the applicants for license, and other information as to its actions. The board of examiners shall cause to be entered in a separate book the name of each applicant to whom a license is issued to practice medicine or surgery, along with any information pertinent to such issuance. The board of examiners shall publish the names of those licensed in three daily newspapers published in the State of North Carolina, within thirty days after granting the same. A transcript of any such entry in the record books, or a certificate that there is not entered therein the name, and proficiency or date of granting such license of a person charged with the violation of the provisions of this article, certified under the hand of the secretary and the seals of the board of medical examiners of the

Register of licentiates.

Publication.

Transcript evidence.

State of North Carolina shall be admitted as evidence in any court of this State when it is otherwise competent."

SEC. 7. That section six thousand six hundred and twenty-two is hereby repealed, and a new section six thousand six hundred and twenty-two is substituted therefor, as follows:

- "That no person shall practice medicine or surgery, or any of the branches thereof, nor in any case prescribe for the cure of diseases unless he shall have been first licensed and registered so to do in the manner provided in this article, and if any person shall practice medicine or surgery without being duly licensed and registered, as provided in this article, he shall not be allowed to maintain any action to collect any fee for such services. The person so practicing without license shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not less than fifty dollars (\$50) nor more than one hundred dollars (\$100), or imprisoned at the discretion of the court for each and every offense.
- "Any person shall be regarded as practicing medicine or surgery within the meaning of this act who shall diagnose or attempt to diagnose, treat or attempt to treat, operate or attempt to operate on, or prescribe for or administer to, or profess to treat any human ailment, physical or mental, or any physical injury to or deformity of another person: *Provided*, that the following cases shall not come within the definition above recited:
- "1. The administration of domestic or family remedies in cases of emergency. Practising without license and registration forbidden.
Action for collection of fees.
Misdemeanor.
Punishment.
 - "2. The practice of dentistry by any legally licensed dentist engaged in the practice of dentistry and dental surgery. Practicing defined.
 - "3. The practice of pharmacy by any legally licensed pharmacist engaged in the practice of pharmacy. Domestic or family remedies.
 - "4. The practice of medicine and surgery by any surgeon or physician of the United States Army, Navy, or Public Health Service in the discharge of his official duties. Dentistry.
 - "5. The treatment of the sick or suffering by mental or spiritual means without the use of any drugs or other material means. Pharmacy.
 - "6. The practice of optometry by any legally licensed optometrist engaged in the practice of optometry. Surgeons in public service.
 - "7. The practice of midwifery by any woman who pursues the vocation of midwife. Treatment by mental or spiritual means.
Optometry.
 - "8. The practice of chiropody by any legally licensed chiropodist when engaged in the practice of chiropody, and without the use of any drug. Midwifery.
 - "9. The practice of osteopathy by any legally licensed osteopath when engaged in the practice of osteopathy as defined by law, and especially six thousand seven hundred of the Consolidated Statutes. Chiropody.
 - "10. The practice of chiropractic by any legally licensed chiropractor when engaged in the manual adjustment of the twenty-four Osteopathy.
Chiropractic.

- Nonresident physicians. "11. The practice of medicine or surgery by any reputable physician or surgeon in a neighboring State coming into this State for consultation with a resident registered physician. This proviso shall not apply to physicians resident in a neighboring State and regularly practicing in this State.
- Physicians practicing before 7 March, 1885. "12. Physicians who have a diploma from a regular medical college and were practicing medicine and surgery in this State prior to the seventh day of March, one thousand eight hundred and eighty-five."
- Repealing clause. SEC. 8. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.
- SEC. 9. That this act shall be in force and effect from and after its ratification.
- Ratified this the 17th day of February, A.D. 1921.

CHAPTER 48

AN ACT TO APPOINT TRUSTEES OF A PUBLIC SQUARE IN THE TOWN OF HAYWOOD, HAW RIVER TOWNSHIP, CHATHAM COUNTY.

- Preamble: Land belonging to State. WHEREAS, there is in the town of Haywood, Haw River Township, Chatham County, a certain tract of land belonging to the State of North Carolina, and formerly used and designed as a public square; and
- Preamble: Unauthorized occupation. WHEREAS, there have recently been certain unauthorized encroachments on this State land, and certain unauthorized occupation of same; and
- Preamble: Interest of public. WHEREAS, it is desirable that certain public-spirited individuals be appointed to protect the interest of the public in the usage of this land, and to take any possible steps for the improvement of same: Now, therefore,

The General Assembly of North Carolina do enact:

- Trustees and guardians named. SECTION 1. That T. W. Churchill, E. E. Walden, J. F. Dickens, Clinton E. Bryan, G. D. Hinsley, J. C. Howe, and B. H. Benfield, all residents of Chatham County, North Carolina, are hereby appointed trustees and guardians of the public interest in that tract of land situated in the town of Haywood, Haw River Township, Chatham County, North Carolina, which tract of land is owned by the State, and has been dedicated for public use as a public square.
- Location of land. Dedication. SEC. 2. The aforesaid trustees are authorized and empowered to take all necessary steps to secure the interest of the people in said land, and to prevent unauthorized and improper encroachments thereon by any persons whatsoever.
- Authority of trustees. SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 18th day of February, A.D. 1921.

CHAPTER 49

AN ACT TO AMEND CHAPTER 466 OF THE PUBLIC-LOCAL LAWS OF 1919, RELATIVE TO FIXING SALARY OF THE RECORDER OF THE RECORDER'S COURT OF NEW HAN-OVER COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. Amend section one of chapter four hundred and sixty-six of the Public-Local Laws of one thousand nine hundred and nineteen, by striking out the words and figures "two thousand seven hundred fifty dollars (\$2,750)," in lines two and three of said section one of said chapter, and insert in lieu thereof the words and figures, "three thousand six hundred dollars (\$3,600)."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Repealing clause.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of February, A.D. 1921.

CHAPTER 50

[C. S., 1841 to 1864]

AN ACT TO PLACE ALL THE TERRITORY IN EASTERN NORTH CAROLINA UNDER THE STOCK LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That from and after January first, one thousand nine hundred and twenty-two, all of that part of eastern North Carolina lying east of that branch of the Atlantic Coast Line Railroad running from Wilmington, North Carolina, northerly to the Virginia line and passing through Goldsboro, Wilson, and Weldon (formerly known as the Wilmington and Weldon Railroad), shall be and is hereby declared to be "stock law territory," and shall be subject to all of the provisions of article three, chapter thirty-six, Consolidated Statutes, the same being sections one thousand eight hundred and forty-one to one thousand eight hundred and sixty-four, inclusive, of the Consolidated Statutes: *Provided*, that that portion of North Carolina which borders the Atlantic Ocean and which is separated from the mainland by a body of water such as an inlet or sound, shall not be considered to fall within the provisions of this act.

Time when act is effective
Boundary.

Stock law territory.

Proviso: Territory excepted.

SEC. 2. That wherever the railroad referred to in section one of this act shall divide a county so that a part of the county lies east and a part west of the said railroad, then the whole of said county shall be "stock law territory," and under the provisions of

Counties divided by railroads.

article three, chapter thirty-six, of the Consolidated Statutes, from and after January first, one thousand nine hundred and twenty-two.

Repealing clause.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 21st day of February, A.D. 1921.

CHAPTER 51

AN ACT TO AMEND SECTION 3808 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, SO AS TO REQUIRE A PAYMENT OF \$2 PER DAY TO BE RELEASED FROM ROAD WORK.

The General Assembly of North Carolina do enact:

Commutation for road duty.

SECTION 1. That section three thousand eight hundred and eight of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out the words "one dollar" in the third line of the second paragraph of said section and inserting in lieu thereof the words "two dollars": *Provided*, this shall not have the effect of repealing any special act now applying to any county in the State.

Proviso: Special acts not affected.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 16th day of February, A.D. 1921.

CHAPTER 52

AN ACT TO PROVIDE FOR HIGHER QUALIFICATIONS TO PRACTICE PHARMACY, AMENDING SECTION 6658, CHAPTER 110, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Law extended.

SECTION 1. That section 6658 of the Consolidated Statutes be amended by inserting between the words "pharmacist" and "shall" in line five thereof the words "or assistant pharmacist"; by inserting between the words "pharmacist" and "the" in line twelve thereof the words "or assistant pharmacist"; and by striking out the second paragraph of said section, beginning with the word "in," and inserting in lieu thereof the following: "in order to become licensed as a pharmacist within the meaning of this article,

Requisites for License

an applicant shall be not less than twenty-one years of age, he shall present to the board of pharmacy satisfactory evidence that he has had four years experience in pharmacy under the instruction of a licensed pharmacist, and that he is a graduate of a reputable school or college of pharmacy, and he shall also pass a satisfactory examination of the board of pharmacy: *Provided, however*, that the actual time of attendance at a reputable school or college of pharmacy, not to exceed two years, may be deducted from the time of experience required. In order to be licensed as an assistant pharmacist, within the meaning of this article, an applicant shall be not less than eighteen years of age; shall have had a sufficient preliminary general education, and shall have had not less than two years experience in pharmacy under the instruction of a licensed pharmacist, and shall also pass a satisfactory examination by, or under the direction of, the board of pharmacy: *Provided, however*, that applicants for licenses as assistant pharmacists, who have attended a reputable school or college of pharmacy, may have deducted from the time of experience required the actual time of attendance at such school or college of pharmacy, such time not to exceed one year."

SEC. 2. That this act shall be in force and effect from and after January first, one thousand nine hundred and twenty-two.

Ratified this the 21st day of February, A.D. 1921.

CHAPTER 53

AN ACT TO AMEND SECTION 7150 OF THE CONSOLIDATED STATUTES, RELATING TO THE REMUNERATIONS OF COUNTY QUARANTINE OFFICERS.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand one hundred fifty of the Consolidated Statutes be and is hereby amended by striking out all after the period in line six and including the colon in line seven and inserting in lieu thereof the following:

The said certification and the sum paid the quarantine officer by the county authority shall be in accordance with a system of fees determined by the North Carolina State Board of Health for each item of work involved in the duties of the quarantine officer: *Provided, however*, that the total annual payment for any county shall not be in excess of the sum stated for such county classified according to population as follows:

Fees determined by
State Board of
Health.

Proviso: Total for
county.

SEC. 2. This act shall be enforced after June first, one thousand nine hundred and twenty-one.

When act effective.

Ratified this the 16th day of February, A.D. 1921.

CHAPTER 54

AN ACT AMENDING SECTION 137 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, IN REGARD TO THE DISTRIBUTION OF ESTATES IN CASE OF INTESTACY.

The General Assembly of North Carolina do enact:

Representatives of deceased children.

SECTION 1. That subsection eight of section one hundred and thirty-seven of the Consolidated Statutes be amended by changing the period at the end thereof to a comma and adding thereto the following: "The child or children of any child or children of the intestate, who may have died prior to the mother, to represent his, her, or their parent in such distribution."

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 18th day of February, A.D. 1921.

CHAPTER 55

[C. S., 1443]

AN ACT TO CHANGE THE MARCH TERM OF UNION SUPERIOR COURT INTO A TERM FOR THE TRIAL OF CIVIL CASES.

The General Assembly of North Carolina do enact:

Term for trial of civil cases only.

SECTION 1. That chapter twenty-seven, section fourteen hundred and forty-three, of the Consolidated Statutes of North Carolina be and the same is hereby amended so as to make the term of Superior Court for the county of Union, which begins on the third Monday after the first Monday in March a term for the trial of civil cases.

Criminal jurisdiction.

SEC. 2. That if it should appear to the board of commissioners of Union County, thirty days before the beginning of said term, that the condition of the criminal docket, and the number of prisoners in jail, make it necessary that said March term should be used as a criminal term, then said board of commissioners are hereby authorized and empowered within their discretion to draw a grand jury for said term, and to give thirty days notice in some local paper that criminal cases would be tried at said term, and all criminal process and undertakings returnable to a subsequent term shall be returnable to said March term.

Process returnable.

Repealing.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 23d day of February, A.D. 1921.

CHAPTER 56

AN ACT TO AMEND SECTION 2909 OF THE CONSOLIDATED STATUTES, SO THAT ANY ELECTION HELD UNDER "HOME RULE" PROVISIONS OF THE LAWS REGULATING MUNICIPAL CORPORATIONS SHALL BE HELD WITHIN THREE MONTHS FROM THE DATE OF THE FILING OF THE PETITION.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand nine hundred and nine of the Consolidated Statutes be amended by striking out the words "not less than" in next to the last line thereof, and substituting in lieu thereof the word "within." Time within which election must be held.

SEC. 2. That any election heretofore called within three months from the date of filing any petition under said section and related sections is hereby validated. Elections heretofore called.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 23d day of February, A.D. 1921.

CHAPTER 57

AN ACT TO PROVIDE FOR THE INCREASING AND COLLECTING OF CERTAIN FEES BY THE BOARD OF PHARMACY, AMENDING SECTIONS 6654, 6655, AND 6657 OF CHAPTER 110 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand six hundred and fifty-four of the Consolidated Statutes be amended by inserting between the words "pharmacists" and "and" in line ten thereof the words "assistant pharmacists," and by inserting between the words "pharmacists" and "in" in line seventeen thereof the words "and assistant pharmacists." Law extended to assistants.

SEC. 2. That section six thousand six hundred and fifty-five of the Consolidated Statutes be amended by striking out the word "five" in line four thereof and inserting in lieu thereof the word "ten." Pay of examiners.

SEC. 3. That section six thousand six hundred and fifty-seven of the Consolidated Statutes be stricken out, and that the following be substituted in lieu thereof:

"Fees collectible by board. The board of pharmacy shall be entitled to charge and collect the following fees: For the examination of an applicant for license as a pharmacist or assistant Fees:
Examination.

Renewal of license. pharmacist, ten dollars; for renewing the license as a pharmacist and assistant pharmacist, five dollars; for issuing a permit to a physician to conduct a drug store in a village of not more than five hundred inhabitants, ten dollars; for the renewal of permit to a physician to conduct a drug store in a village of not more than five hundred inhabitants, five dollars. All fees shall be paid before any applicant may be admitted to examination or his name placed upon the register of pharmacists and assistant pharmacists, or before any license or permit, or any renewal thereof, may be issued by the board."

Permit to physician.

Renewal of permit.

Fees payable in advance.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 23d day of February, A. D. 1921.

CHAPTER 58

[C. S., ch. 12, art. 36]

AN ACT TO PROVIDE FOR THE CONTINUANCE OF RESTRAINING ORDERS IN CASE OF APPEALS.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter 12, article 36, of the Consolidated Statutes be and the same is hereby amended by adding after section 858 thereof the following:

Restraining orders and injunctions in effect pending appeal.

"SEC. 858-A. Whenever a plaintiff shall appeal from a judgment rendered at chambers, or in term, either vacating a restraining order theretofore granted, or denying a perpetual injunction in any case where such injunction is the principal relief sought by the plaintiff, and where it shall appear that vacating said restraining order or denying said injunction will enable the defendant to consummate the threatened act, sought to be enjoined, before such appeal can be heard, so that the plaintiff will thereby be deprived of the benefits of any judgment of the Supreme Court, reversing the judgment of the lower court, then in such case the original restraining order granted in the case shall in the discretion of the trial judge be and remain in full force and effect until said appeal shall be finally disposed of: *Provided*, the plaintiff shall forthwith execute and deposit with the clerk a written undertaking with sufficient surety, approved by the clerk or judge, in an amount to be fixed by the judge to indemnify the party enjoined against all loss, not exceeding an amount to be specified, which he may suffer on account of continuing such restraining order as aforesaid, in the event that the judgment of the lower court is affirmed by the Supreme Court."

Proviso: Indemnifying bond.

SEC. 2. That this act shall be enforced from and after its ratification.

Ratified this the 23d day of February, A.D. 1921.

CHAPTER 59

AN ACT TO AUTHORIZE THE BOARDS OF COUNTY COMMISSIONERS OF THE SEVERAL COUNTIES IN THE STATE OF NORTH CAROLINA TO REFUSE PERMISSION FOR CARNIVALS AND OTHER SHOWS TO EXHIBIT IN SAID COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and sixty-four, section two, of the Public Laws of one thousand nine hundred and nineteen be and the same is hereby repealed. Specific repeal.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed. General repealing clause.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 23d day of February, A.D. 1921.

CHAPTER 60

AN ACT TO PROVIDE HOW FRATERNAL SOCIETIES ORGANIZED UNDER THE LAWS OF THIS STATE MAY CONSOLIDATE, MERGE, OR REINSURE ITS INSURANCE RISKS, WITH ANY OTHER FRATERNAL BENEFIT SOCIETY, OR ASSUME OR REINSURE THE RISKS OF ANY OTHER FRATERNAL BENEFIT SOCIETY, AND TO PROVIDE PENALTIES FOR THE VIOLATION OF THE PROVISIONS HEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. No fraternal benefit society organized under the laws of this State to do the business of life, accident, or health insurance, shall consolidated or merge with any other fraternal benefit society, or reinsure its insurance risks, or any part thereof with any other fraternal benefit society, or assume or reinsure the whole or any portion of the risks of any other fraternal benefit society, except as herein provided. No fraternal benefit society or subordinate body thereof shall merge, consolidate with, or be reinsured by any company or association not licensed to transact business as a fraternal beneficiary society. Action as provided in this act.

SEC. 2. When any such fraternal benefit society shall propose to consolidate or merge its business or to enter into any contract of reinsurance, or to assume or reinsure the whole or any portion of the risks of any other fraternal benefit society, the proposed contract in writing setting forth the terms and conditions of such Dealing with unlicensed company or association.

Contract approved by governing bodies of parties to same.

| | |
|---|--|
| Contract submitted to Insurance Commissioner. Statements submitted with contract. | proposed consolidations, merger, or reinsurance shall be submitted to the legislative or governing bodies of each of said parties to said contract after due notice, and if approved, such contract as so approved, shall be submitted to the Insurance Commissioner of this State for his approval, and the parties to said contract shall at the same time submit a sworn statement showing the financial condition of each of such fraternal benefit societies as of the thirty-first day of December preceding the date of such contract: |
| Proviso: Date of statement. | <i>Provided</i> , that such Insurance Commissioner may, within his discretion, require such financial statement to be submitted as of the last day of the month preceding the date of such contract. The Insurance Commissioner shall thereupon consider such contract of consolidation, merger, or reinsurance, and if satisfied that the interests of the certificate holders of such fraternal benefit societies are properly protected, and that such contract is just and equitable to the members of each of such societies, and that no reasonable objection exists thereto, shall approve said contract as submitted. In case the parties corporate to such a contract shall have been incorporated in separate states, or territories, such contract shall be submitted as herein provided to the Insurance Commissioner of each of such incorporating states, or territories, to be considered and approved separately by each of such Insurance Commissioners. When said contract of consolidation, merger, or reinsurance shall have been approved as hereinabove provided, such Insurance Commissioner shall issue a certificate to that effect, and thereupon the said contract of consolidation, merger, or reinsurance shall be in full force and effect. In case such contract is not approved, the fact of its submission and its contents shall not be disclosed by the Insurance Commissioner. |
| Consideration and approval by Insurance Commissioner. | |
| Corporations of different States. | |
| Contract effective on approval by Insurance Commissioner. | |
| Contract not approved kept secret. | |
| Payment of expenses. | SEC. 3. All necessary and actual expenses and compensation incident to the proceedings provided hereby shall be paid as provided by such contract of consolidation, merger, or reinsurance: |
| Proviso: Brokerage or commission not chargeable. | <i>Provided, however</i> , that no brokerage or commission shall be included in such expenses and compensation or shall be paid to any person by either of the parties to any such contract in connection with the negotiation therefor or execution thereof, nor shall any compensation be paid to any officer or employee of either of the parties to such contract for directly or indirectly aiding in effecting such contract of consolidation, merger, or reinsurance. An itemized statement of all such expenses shall be filed with the Insurance Commissioner, or commissioners, as the case may be, subject to approval, and when approved the same shall be binding on the parties thereto. Except as fully expressed in the contract of consolidation, merger, or reinsurance, or itemized statement of expenses, as approved by the Insurance Commissioner, or commissioners, as the case may be, no compensation shall be paid to any person or persons, and no officer or employee of the State shall |
| No compensation to officers or employees of contracting parties. | |
| Statement of expense filed. | |
| Binding when approved. Compensation not allowed except as stated in contract. | |
| Compensation not allowed officers or employees of State. | |

receive any compensation, directly or indirectly, for in any manner aiding, promoting, or assisting any such consolidation, merger, or reinsurance.

SEC. 4. Any person violating the provisions of this act shall be guilty of a felony, and upon conviction shall be liable to a fine of not more than five thousand dollars, or to imprisonment for not more than five years, or to both fine and imprisonment.

Violation of act
felony.
Punishment.

SEC. 5. This act shall be in force from and after its ratification.

Ratified this the 24th day of February, A.D. 1921.

CHAPTER 61

AN ACT TO PLACE CERTAIN NORMAL SCHOOLS UNDER THE CONTROL OF THE STATE BOARD OF EDUCATION.

WHEREAS, the shortage of trained teachers for the public schools of North Carolina make it impossible for the public schools to secure teachers for the six months school term authorized by the Constitution; and

Preamble: Short-
age of teachers.

WHEREAS, many schools remained closed last year because of the inability to secure teachers of any kind, and about one-fourth of those employed were below the lowest standard set by any State; and

Preamble: Schools
unable to secure
teachers.

WHEREAS, the facilities for training teachers are inadequate to the needs, thus demanding an expansion and enlargement of the smaller normal schools already established, in order to increase the number of trained teachers for the elementary schools: Therefore,

Preamble: Facili-
ties for training
teachers inade-
quate.

The General Assembly of North Carolina do enact:

SECTION 1. The State Board of Education shall have supervision and shall prescribe rules and regulations for the conduct, management, and enlargement of each of the following normal schools: the Appalachian Training School, Boone, North Carolina; the Cullowhee State Normal and Industrial School, Cullowhee, North Carolina.

Supervision by
State Board of
Education.

Schools affected.

SEC. 2. The State Board of Education shall, not later than May one, one thousand nine hundred and twenty-one, appoint for each State normal school placed under its supervision a board of trustees consisting of seven members, who shall be chosen at large from the district which the respective school serves, for terms of five years, beginning with the first Thursday of May next succeeding their appointment, and shall hold office until their respective successors are appointed and qualified. They shall qualify by

Appointment of
trustees.

Numbers.

Terms of office.

Qualification.

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|--|--|
| Proviso: Appointments from existing boards. | taking the constitutional oath or affirmation required of officers: <i>Provided</i> , that at the first appointment of members of normal school boards of trustees by the State Board of Education under the provisions of this section, the State Board of Education shall appoint from the respective board of trustees or other managing authorities in office at the time of the ratification of this act, seven |
| Terms of office. | members, appointing one to serve one year, one to serve two years, one to serve three years, two to serve four years, and two to serve five years, and until their respective successors are appointed and qualified. Thereafter the appointments shall be for the full term of five years. |
| Full term. | |
| Expiration of terms. | The term of office of all members of boards of trustees or other managing authorities of the State normal schools placed under the supervision of the Board of Education shall automatically expire on the first Thursday in May, one thousand nine hundred and twenty-one: <i>Provided</i> , their successors have been appointed and qualified. |
| Proviso: Successors. | |
| Absence from meetings to create vacancy. | Any member who shall fail to attend two annual meetings of the board in succession shall automatically cease to be a member of the board of trustees, unless said member makes a written request to the chairman of the board to be continued as a member of said board, or unless said member sends his proxy to be voted by some member of the board present: <i>Provided</i> , that no proxy shall be recognized unless there is a majority of the board present. |
| Request for continuance. | |
| Proxy. | |
| Proviso: Proxies not recognized. | |
| Vacancies filled. | Vacancies for whatever cause in a board of trustees shall be filled by the State Board of Education, such appointee, or appointees serving for the remainder of the respective unexpired term or terms. |
| Trustees to take and hold property. | The board of trustees of said school shall take and hold for the State of North Carolina all the property of every sort and kind belonging to said school placed under its supervision. But the board of trustees of the respective normal school shall not dispose of any real property without the consent of the State Board of Education. |
| Disposal of property. | |
| Office of board. | SEC. 3. The office of each board of trustees shall be at its respective normal school. The board of trustees of each normal school shall hold an annual meeting at its office. At this meeting the board shall each year elect one of its members as chairman, and one as vice chairman, and shall fix the time and place of its regular meetings, which shall be duly advertised. Such special meetings may be called at such times and such places as the duties and business of the board may require. The rules generally adopted by deliberative bodies for their government shall be observed by boards of trustees, but no motion or resolution shall be declared adopted without the concurrence of a majority of the whole board. |
| Annual meetings. | |
| Organization. | |
| Special meetings. | |
| Rules of order. | |
| Majority of whole board to concur in action. | |

Members of boards of trustees shall receive no compensation for their services, but shall be reimbursed for their necessary personal and traveling expenses incidental to performing their duties. Pay of trustees.

SEC. 4. The board of trustees of the respective normal school shall elect at its annual meeting a president and all teachers and assistant teachers: *Provided*, that the election of all teachers and assistant teachers shall be made only on the nomination of the president or the acting president: *Provided further*, that the president may be authorized to fill vacancies that may occur between the annual meetings of the board of trustees, and select all employees, subject to confirmation by the board of trustees, not inconsistent with the budget for that ensuing year. School officers to be elected.
Proviso: Nomination of teachers and assistants.
Proviso: Vacancies.
 Employees.

The board of trustees, upon recommendation of the president, shall authorize all departments of instruction and all positions and fix the salaries and tenure of all teachers and all assistants of whatever kind, and may discharge the president or any teacher or any assistant for cause. But no president or teacher or professional assistant shall be dismissed without being given a copy of the charges against him and an opportunity of being heard in person or by counsel in his own defense. Departments of instruction.
 Salaries and tenure of teachers.
 Discharge for cause.
 Hearing on charges.

The board of trustees, upon the recommendation of the president, shall, subject to the rules and regulations of the State Board of Education, authorize the courses of study to be offered, including observation and practice in teaching, prescribe the entrance requirements, and divide the school year into terms or sessions. Courses of study.
 Entrance requirements.
 Sessions.
 Fees, tuition, and rate of board.

SEC. 5. The president of the respective normal school shall be the secretary of the given board of trustees. He shall conduct all correspondence of the board, issue calls for meetings, prepare the docket or calendar for the same, keep the minutes of the proceedings, preserve in the office of the board all of its records, make all reports requested of the board, receive all reports requested by it, seeing that they are in proper form, complete and accurate, and shall perform such other secretarial duties as may be imposed by the board: *Provided*, that in case of a vacancy in the presidency of the respective normal school, the board may elect one of its own members to act temporarily as secretary. Secretary of trustees.
 Duties as secretary.
Proviso: Temporary secretary.

The president of the school, in his capacity as president and secretary, shall attend all meetings of the board of trustees, except when his own tenure, his salary, or the administration of his office is under discussion. He shall have the right to advise on any question under discussion, but shall have no vote. The president of each normal school nominate for appointment by the board of trustees, and may recommend for dismissal by it, all heads Meetings to be attended by president.
 Advisory right.
 Nominations for appointments.
 Recommendations for dismissals.

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|---|--|
| Suggestions to trustees. | of departments, teachers, and assistants of whatever kind. He shall submit, subject to the rules and regulations of the State Board of Education, to the board of trustees, for adoption, courses |
| Summary of duties. | of study and plans of work, and shall in every way take the initiative in working out of policies of his school and in promoting |
| Annual reports. | its development and efficiency. He shall each year submit an annual report to the board of trustees, a copy of which shall be |
| Subjects of report. | sent to the secretary of the State Board of Education. This annual report shall include a statement of the condition of his normal school, of its achievements during the preceding school year, of its present and future needs, and his recommendations for its advancement. |
| Appropriations paid to Treasurer of State Board of Education. | SEC. 6. The several and respective sums hereafter appropriated by the General Assembly for the support and maintenance of each State normal school under the supervision of the State Board of Education shall be paid over to the treasurer of the State Board |
| Funds kept separate. | of Education, and held by him as a separate fund, and placed to |
| Warrants on funds. | the credit of the respective State normal school. The treasurer of the State Board of Education shall pay out such funds only on proper warrant issued by the State Auditor, on requisition signed by the secretary of the State Board of Education. |
| Management of funds. | The State Board of Education shall prescribe how the funds for each normal school shall be received by the respective board of trustees, and how the same shall be paid out. |
| Preparation of budgets. | SEC. 7. The superintendent of public instruction shall in each even year prepare, in coöperation with the respective principal and board of trustees for each State normal school under the supervision of the State Board of Education, a budget setting forth the the financial needs of each school for the succeeding two fiscal school years, giving separately the requirements: |
| Budget to give requirements. | (a) For permanent improvements; |
| For permanent improvements. | (b) For operation and maintenance of plant; |
| For operation and maintenance. | (c) For administration and supervision; |
| For administration and supervision. | (d) For teachers' salaries. |
| For teachers' salaries. | And shall include these respective budgets in his biennial State school budget submitted to the General Assembly. |
| Supervision of other schools. | SEC. 8. The State Board of Education shall have supervision, and shall prescribe rules and regulations for the control, management, and enlargement of each of the following normal schools: |
| Schools affected. | the Elizabeth City State Normal School, Elizabeth City; Fayetteville State Normal School, Fayetteville; Slater State Normal School, Winston-Salem; Cherokee Indian State Normal School, Pembroke. |
| Rules and regulations to be prescribed by State Board of Education. | The State Board of Education shall make all needful rules and regulations concerning the expenditure of funds, the selection of principals, teachers, and employees, and concerning the selection of members of the board of trustees. |

- The State Board of Education, in its judgment, may organize the schools mentioned in this section on the same plane as that provided for the organization of the normal school designated in section one; or it may change the organization to suit conditions: *Provided*, the needs of the school and the funds appropriated demand such a change.
- SEC. 9. That there shall be appropriated from the general Treasury to each of the schools mentioned below the following amounts, to meet the current expenses of said school until July one, the beginning of the new fiscal year for the public schools:
- | | |
|---|---|
| Appalachian Training School, ten thousand dollars (\$10,000). | Appalachian Training School. |
| Cullowhee Normal and Industrial School, eight thousand dollars (\$8,000). | Cullowhee Normal and Industrial School. |
| Elizabeth City State Normal School, eleven thousand dollars (\$11,000). | Elizabeth City State Normal School. |
| Fayetteville State Normal School, nine thousand dollars (\$9,000). | Fayetteville State Normal School. |
| Slater State Normal School, fifteen thousand dollars, plus one thousand dollars (\$15,000 + \$1,000). | Slater State Normal School. |
| Cherokee Indian State Normal School, one thousand eight hundred dollars (\$1,800). | Cherokee Indian State Normal School. |
- SEC. 10. All laws and clauses of laws in conflict with this act are hereby repealed.
- SEC. 11. This act shall be in force on and after the date of its ratification.
- Ratified this the 24th day of February, A.D. 1921.

CHAPTER 62

[C. S., 3892]

AN ACT TO AMEND CHAPTER 61, PUBLIC LAWS, SPECIAL SESSION 1920.

The General Assembly of North Carolina do enact:

- SECTION 1. That section one of chapter sixty-one, Public Laws of special session one thousand nine hundred and twenty, be and the same is hereby amended by striking out in line two the word "three" and substituting the word "two."
- SEC. 2. That section three of chapter sixty-one, Public Laws of special session one thousand nine hundred and twenty, be and the same is hereby amended by adding after the word "Johnston" in line five of said section the word "Henderson."
- SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.
- SEC. 4. This act shall be in force from and after its ratification.
- Ratified this the 24th day of February, A.D. 1921.

Organization of schools.

Proviso: Demand for change.

Temporary appropriations.

Appalachian Training School.
Cullowhee Normal and Industrial School.
Elizabeth City State Normal School.
Fayetteville State Normal School.

Slater State Normal School.

Cherokee Indian State Normal School.
Repealing clause.

Reference corrected.

Act not applicable to Henderson County.

CHAPTER 63

AN ACT TO AMEND THE CONSOLIDATED STATUTES OF
NORTH CAROLINA RELATING TO DIVORCE.*The General Assembly of North Carolina do enact:*

Time reduced.

SECTION 1. That section 1659, subsection 4, of the Consolidated Statutes of North Carolina, be and the same is hereby amended by striking out the word "ten" in line two of said subsection, and inserting in lieu thereof the word "five."

Repealing clause.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 25th day of February, A.D. 1921.

CHAPTER 64

AN ACT TO AMEND AND REENACT AN ACT ENTITLED "AN
ACT TO PROVIDE FOR THE BUILDING AND EQUIPPING
OF A COURTHOUSE AND JAIL IN JOHNSTON COUNTY,"
RATIFIED AUGUST 23, 1920, AND VALIDATE CERTAIN
ACTS AND PROCEEDINGS DONE AND TAKEN THERE-
UNDER.*The General Assembly of North Carolina do enact:*

SECTION 1. Section three of the act entitled "An act to provide for the building and equipping of a courthouse and jail in Johnston County," ratified August twenty-third, one thousand nine hundred twenty, constituting chapter ninety-three of the Public-Local Laws of the extra session of one thousand nine hundred and twenty, is hereby amended by striking out in lines eighteen, nineteen, and twenty of said section the words, "Said bonds issued under this act shall be exempt from all county and municipal taxation, and this fact shall appear upon the face of said bonds," and by inserting in lieu thereof the words, "The said bonds shall be exempt from all taxes levied in Johnston County for county purposes."

Bonds exempt
from tax for
county purposes.

SEC. 2. Section four of said act is hereby amended so as to read as follows:

Tax for bonds and
sinking fund.

"SEC. 4. The board of commissioners of Johnston County is hereby authorized to levy annually a special tax *ad valorem* on all taxable property in said county for the special purpose of paying the interest on said bonds as it falls due, and providing a sinking fund sufficient to pay the principal of said bonds at maturity, which tax shall be in an amount sufficient for said purpose,

and shall be in addition to all other taxes which the said board of commissioners is authorized by law to levy. In the event that notes or other evidences of indebtedness, instead of bonds, shall be issued as hereinbefore provided, the said board of commissioners shall levy a like annual tax sufficient to pay the principal and interest of such notes or the evidences of indebtedness as such principal and interest become due."

Tax if notes issued
instead of bonds.

SEC. 3. Section five of said act is hereby amended by adding at the end of said section the following words: "Nothing herein shall be construed as authorizing the payment or redemption of any such bond, note, or other evidences of indebtedness, prior to the date of maturity stated herein, without the consent of the holder thereof."

Bonds not subject
to call.

SEC. 4. Section ten of said act is hereby amended by inserting between the words "hereunder" and "which" in line eight of said section the following words: "over and above the amount."

Sinking fund.

SEC. 5. The said act as hereby amended is hereby reenacted in its entirety.

SEC. 6. The publication and posting heretofore made of notice of a sale of said bonds to be held on February seventeenth, one thousand nine hundred and twenty-one, is hereby validated and determined to be sufficient, and the board of county commissioners of Johnston County is hereby authorized to sell said bonds pursuant to said notice, if said board deems it advisable so to do.

Notice of sale
ratified.

Sale authorized.

SEC. 7. This act shall be in force from and after its ratification. Ratified this the 25th day of February, A.D. 1921.

CHAPTER 65

AN ACT TO APPOINT COMMISSIONERS TO RUN AND ESTABLISH A DIVIDING LINE BETWEEN THE COUNTIES OF JONES AND ONSLOW.

The General Assembly of North Carolina do enact:

SECTION 1. That W. B. Hargett of the county of Jones and Jerre I. Herritage of the county of Onslow be and they are hereby appointed commissioners to run and establish the dividing line between the counties of Jones and Onslow, as soon as may be practicable after the passage of this act.

Commissioners
named.

SEC. 2. That the said commissioners shall make report of their proceedings to the board of commissioners of the said counties of Jones and Onslow, which report, after being recorded in the minutes of said board, shall be filed with the respective clerks of the Superior Courts of said counties, and a certified copy of the same shall be forwarded to the office of the Secretary of State, to be filed with the records in said office, relating to the lands lying and being in said counties.

Report of commis-
sioners.

Record and filing
of report.

Division of ex-
pense.

SEC. 3. That the expenses of running and marking the said dividing line shall be borne equally by the said counties of Jones and Onslow; and the boards of county commissioners of said counties are authorized to pay said expenses when the said line shall have run and marked, and the reports of the commissioners heretofore named, filed as directed in this act.

Titles to lands.

SEC. 4. That the proceedings hereunder shall not affect the titles to lands adjoining or adjacent to the county line to be established hereunder.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 25th day of February, A.D. 1921.

CHAPTER 66

AN ACT TO VALIDATE THE PROBATE OF CERTAIN OLD WILLS.

Preamble: Wills
recorded without
probate by sub-
scribing witnesses.

WHEREAS, many wills were made prior to the first day of January, one thousand eight hundred and seventy-five (1875), regular in form and execution, with two (2) or more witnesses thereto, but the said wills were admitted to probate and recorded in the record of wills in the counties where the testator lived and died without the probate of proof by the subscribing witnesses thereto; and said wills in many cases affect the title to real estate in North Carolina; and

Preamble: Death
of witnesses.

WHEREAS, in many cases the subscribing witnesses to such wills are now dead, and by reason of the long lapse of time the parties interested are unable to obtain the proof of their handwriting to or otherwise prove or establish the execution of such wills and testaments in the manner provided by the laws of this State; and

Preamble: Loss of
original wills.

WHEREAS, by reason of the great lapse of time, the original of said last wills and testaments have been lost or destroyed: Now, therefore,

The General Assembly of North Carolina do enact:

Time of execution
of wills.

SECTION 1. That in all cases where wills and testaments were executed prior to the first day of January, one thousand eight hundred and seventy-five (1875), and which appear as recorded in the record of last wills and testaments to have had two (2) or more witnesses thereto, and such last wills and testaments were admitted to probate and recorded in the record of wills in the proper county in this State prior to the first day of January, one thousand eight hundred and eighty-eight (1888), without having been duly proven as provided by law, and such wills were presented to the clerk of the Superior Court in any county in this State where the

Time of recording.

makers of said wills owned property, and where the maker of such wills lived and died, and were by such clerk recorded in the record of wills for his county, said wills and testaments or exemplified copies thereof, so recorded, if otherwise sufficient, shall have the effect to pass the title to real or personal property, or both, therein devised and bequeathed, to the same extent and as completely as if the execution thereof had been duly proven by the two (2) subscribing witnesses thereto in the manner provided by law of this State.

Effect of wills.

SEC. 2. That this act shall not apply to pending suits and nothing herein shall be construed to prevent such wills from being impeached for fraud, and this act shall not affect vested rights.

Pending suits.

Impeachment for fraud.

Vested rights.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 26th day of February, A.D. 1921.

CHAPTER 67

AN ACT IN RELATION TO THE CORRECTION OF STATE GRANT NO. 672.

WHEREAS, on the sixteenth day of November, one thousand eight hundred and sixty, grant for two hundred acres to W. A. Enloe, under the Great Seal of the State, was issued and duly recorded in the office of the Secretary of State; and

Preamble: Error of description.

WHEREAS, upon the face of said grant there is an apparent error, in that in the certificate of survey, the beginning corner was described as "a B. oak and Spanish oak at C. Woodring's S. W. corner," and that in copying the description in the body of the grant the Secretary of State described said land as "beginning at a B. oak and Spanish oak, C. Woodring's southeast corner," when in fact it should read in the body of the grant, "beginning at a B. oak and Spanish oak, G. Woodring's southwest corner": Therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the Secretary of State be and is hereby authorized, instructed, and directed to correct the said grant so as to read and have the same description of its beginning corner as appears in the certificate of survey and plat attached to said grant as follows: "Beginning at a B. oak and Spanish oak, C. Woodring's S. W. corner," and the register of deeds of Jackson County be and he is hereby authorized, instructed, and directed to correct the said grant as registered in Book No. "C-3," page four hundred nine, *et seq.*, where the same is registered so as to conform to the correction herein authorized to be made by the Secretary of State,

Correction directed.

Correction by register of deeds.

Pending litigation. and correct said registration so as to read: "Beginning at a B. oak and Spanish oak at C. Woodring's S. W. corner," instead of "Beginning at a B. oak and Spanish oak at C. Woodring's south-east corner": *Provided*, that this act shall not affect pending litigation.

SEC. 2. This act shall be in force from and after its ratification. Ratified this the 26th day of February, A.D. 1921.

CHAPTER 68

AN ACT TO PROVIDE FOR CHANGING DATES FOR COLLECTING LICENSE RENEWAL FEES, AND TO PROVIDE FOR TWO GRADES OF PHARMACISTS, AMENDING SECTIONS 6659, 6662, 6663, 6664, 6665, 6667, AND 6668, OF CHAPTER 110, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

License up to 1st January.

SECTION 1. That section 6659 of the Consolidated Statutes be stricken out, and the following inserted in lieu thereof: "*When license issued.* If an applicant for license as pharmacist or assistant pharmacist has complied with all the requirements of the two preceding sections, the board of pharmacy shall enroll his name upon the register of pharmacists and assistant pharmacists, and issue to him a license, which shall entitle him to practice as a pharmacist or assistant pharmacist up to the first day of January next ensuing, as provided in this article for the annual renewal of every registration."

Law extended to assistants.

SEC. 2. That section 6662 of the Consolidated Statutes be amended by inserting between the words "pharmacists" and "who" in line two thereof the words "or assistant pharmacists"; by inserting between the words "pharmacist" and "shall" in line ten the words "or assistant pharmacists"; by inserting between the words "pharmacists" and "and" in line twelve thereof the words "and assistant pharmacists"; by inserting between the words "pharmacists" and "shall" in line thirteen the words "or assistant pharmacists"; and by striking out the word "August" in line twenty-one and inserting in lieu thereof the word "December"; and by adding after the word "thereof" in line twenty-one and before the word "provided" in said line twenty-one the words "provided that all licenses and permits for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two, shall expire on the thirty-first day of December, one thousand nine hundred and twenty-two"; and by inserting between the words "pharmacist" and "who" in line twenty-nine of said section the words "or assistant pharmacist."

Expiration of license.

SEC. 3. That section 6663 of the Consolidated statutes be amended by inserting between the words "pharmacist" and "and" in line two of said section the words "or assistant pharmacist."

Law extended to assistants.

SEC. 4. That section 6664 of the Consolidated Statutes be amended by inserting between the words "pharmacist" and "to" in line two of said section the words "or assistant pharmacist"; and by inserting between the words "pharmacist" and "or" in line three of said section the words "or assistant pharmacist."

Law extended to assistants.

SEC. 5. That section 6665 of the Consolidated Statutes be amended by inserting between the words "pharmacist" and "his" in line ten of said section the words "or assistant pharmacist"; and by adding after the word "pharmacists" the words "and assistant pharmacist."

Law extended to assistants.

SEC. 6. That section 6667 of the Consolidated Statutes be amended by inserting between the words "pharmacist" and "within" in line two of said section the words "or assistant pharmacist"; by inserting between the words "pharmacist" and "under" in line eleven thereof the words "or assistant pharmacist"; by inserting after the word "article" in line twelve of said section the following: "Provided, that during the temporary absence of the licensed pharmacist in charge of any pharmacy, drug or chemical store, a licensed assistant pharmacist may conduct or have charge of said store"; by inserting between the words "pharmacist" and "to" in line fourteen of said section the words "or assistant pharmacist"; and by adding after the word "pharmacist" in line sixteen of said section the words "or assistant pharmacist."

Law extended to assistants.

Store in charge of assistant.

Law extended to assistants.

SEC. 7. That section 6668 of the Consolidated Statutes be amended by inserting between the words "pharmacist" and "shall" in line two of said section the words "or assistant pharmacist"; and by inserting between the words "pharmacist" and "to" in line six of said section the words "or assistant pharmacist."

Law extended to assistants.

SEC. 8. That this act shall be in full force from and after its ratification.

Ratified this the 26th day of February, A.D. 1921.

CHAPTER 69

AN ACT TO PROVIDE FOR SIX MONTHS SERVICE FOR GRAND JURIES IN NEW HANOVER, McDOWELL, DURHAM, AND CUMBERLAND COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That at the first fall and spring terms of the criminal court held for the counties of New Hanover, McDowell, Durham, and Cumberland, grand juries shall be drawn, the presiding judge shall charge them as provided by law, and they shall

Grand juries drawn.

Charge of presiding judge.

Term of service.

Proviso: Power of judge to assemble jury.
Additional charge.

Proviso: Power to discharge grand jury.

New grand jury drawn.

serve during the remaining fall and spring terms, respectively: *Provided*, that at any time the judge of the Superior Court presiding over either the criminal or civil court of New Hanover, McDowell, Durham, and Cumberland counties may call said grand jury to assembly and may deliver unto said grand jury an additional charge: *Provided further*, that the judge of the Superior Court presiding over either the criminal or civil court of New Hanover, McDowell, Durham, or Cumberland counties may at any time discharge said grand jury from further service in which event he shall cause a new grand jury to be drawn which shall serve during the remainder of the said fall or spring term.

SEC. 2. This act shall be in force from and after its ratification. Ratified this the 26th day of February, A.D. 1921.

CHAPTER 70

AN ACT TO REPEAL AN ACT TO TRANSFER THE STATE PRISON BUILDING AND GROUNDS AT RALEIGH TO THE STATE HOSPITAL AT RALEIGH.

The General Assembly of North Carolina do enact:

Law repealed.

SECTION 1. That chapter sixty-three of the Public Laws of one thousand nine hundred and nineteen be and it is hereby repealed.

Effect of repeal.

SEC. 2. Such repeals, however, shall not affect chapter two hundred forty-three, Public Laws of one thousand nine hundred and nineteen, except as to its preamble, which is also repealed.

SEC. 3. This act shall take effect from and after its ratification. Ratified this the 28th day of February, A.D. 1921.

CHAPTER 71

AN ACT TO ESTABLISH THE COUNTY LINE BETWEEN THE COUNTIES OF CLEVELAND AND GASTON IN ACCORDANCE WITH THE SETTLING AND DETERMINATION OF SAME BY A. M. LOVELACE AND A. W. HOFFMAN, COMMISSIONERS, APPOINTED BY THE COMMISSIONERS OF GASTON COUNTY AND THE COMMISSIONERS OF CLEVELAND COUNTY, TO FIX, DETERMINE, AND ESTABLISH THE SAME.

Preamble: Dispute as to location.

WHEREAS, a dispute arose between the counties of Gaston and Cleveland as to the true location of the dividing line between said counties, designated in section 1 of chapter 31 of the Public Laws of 1917; and

WHEREAS, by action of the board of commissioners of the said counties of Gaston and Cleveland, made at their meeting on the first Monday in September, 1918, it was agreed that said dispute should be settled in pursuance of section 1322 of the Revisal, and A. M. Lovelace, county surveyor of Cleveland County, A. W. Hoffman, surveyor of Gaston County, were chosen as commissioners to settle and fix the dividing line in dispute; and

Preamble: Agreement for settlement.

WHEREAS, said commissioners made due report, and at the meeting of the commissioners of Cleveland and Gaston counties, respectively, held on the first Monday in October, 1918, said report of said commissioners was duly ratified by the board of commissioners of Gaston and Cleveland counties, and said report, as ratified, had been duly recorded in the register's office of both Gaston and Cleveland counties, and in the Secretary of State's office at Raleigh, as required by section 1322 of the Revisal; and

Report of commissioners.

Ratification of report.

Record of report.

WHEREAS, it is desired that the county line between the counties of Cleveland and Gaston as fixed, settled, and determined as aforesaid, shall be confirmed and ratified by the Legislature: Now, therefore,

Confirmation by Legislature desired.

The General Assembly of North Carolina do enact:

SECTION 1. That the county line between the counties of Cleveland and Gaston is hereby located and determined as fixed and settled by the commissioners as aforesaid, and said line shall run as follows: Beginning at a stone, the corner of No. 4 and No. 5 townships in Cleveland County at Ebenezer Church, and running thence a straight line south 56 degrees 18 minutes east 9650 feet to west end of Southern Railway culvert east of L. A. Kiser's residence; then through culvert and down meanders of branch, to wit, south 71 degrees east 663 feet; south 47¼ degrees east 1.128 feet to an iron stake in branch at first poplar on west bank of branch; thence a straight line south 6 degrees 38 minutes west 6.020 feet to an iron stake in north edge of King's Mountain and Dallas old road, west of Sylvanus Mauney's residence and east of Sylvanus Weaver's residence; thence a straight line south ½ degree east 17.990 feet to an iron pin in rock on top of first mountain southwest of the pinnacle of King's Mountain, with old pointers; thence a straight line south 9 degrees west 9,575 feet to an iron pin in the public road in the North and South Carolina line, the former corner between Gaston and Cleveland counties; and all that portion of the territory of Gaston County which was formerly between the above described line and the old county line between the counties of Cleveland and Gaston is declared to belong to and be a part of Cleveland County.

County line determined.

Beginning courses and distances.

Territory awarded to Cleveland County.

SEC. 2. That that portion of the territory transferred from Gaston County to Cleveland County, as aforesaid, shall assume liability for and be liable for all of its proportion of the outstand-

Liability for debt of Gaston County.

ing bonded indebtedness of Gaston County existing on the first Monday in December, one thousand nine hundred and sixteen, the amount of which shall be ascertained and the manner in which such liability shall be liquidated shall be determined in accordance with the provisions of section 2, chapter 31, of Public Laws of 1917.

Repealing clause.

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 28th day of February, A.D. 1921.

CHAPTER 72

AN ACT TO PROVIDE FOR SIX MONTHS SERVICE OF GRAND JURIES IN COLUMBUS COUNTY.

The General Assembly of North Carolina do enact:

Drawing.

SECTION 1. That at the first fall and spring terms of the criminal court held for the county of Columbus, grand juries shall be drawn, the presiding judge shall charge them as provided by law, and they shall serve during the remaining fall and spring terms, respectively: *Provided*, that at any time the judge of the Superior Court presiding over the criminal court of Columbus County may call said grand jury to assemble and may deliver unto said grand jury an additional charge: *Provided further*, that the judge of the Superior Court presiding over the criminal court of Columbus County may at any time discharge said grand jury from further service, and may cause a new grand jury to be drawn, which shall serve during the remainder of the said fall and spring term.

Term of service.

Call by presiding judge.

Additional charge.

Proviso: Discharge of grand jury.

New grand jury.

SEC. 2. This act shall be in force from and after its ratification. Ratified this the 28th day of February, A.D. 1921.

CHAPTER 73

AN ACT FOR THE RELIEF OF CHARLES STRAYHORN, CLERK SUPERIOR COURT, ORANGE COUNTY.

Preamble: Death of pensioner.

WHEREAS, Mrs. Sarah F. Christopher, of Orange County, whose name was on the pension roll of said county, died after September thirteenth, one thousand nine hundred and nineteen, to wit, October third, one thousand nine hundred and nineteen; and

Preamble: Payments on behalf of pensioner.

WHEREAS, her son, George W. Christopher, with whom she lived, and who paid the costs incident to her illness and burial expenses; and

WHEREAS, the said George W. Christopher made application to said Charles Strayhorn for the payment to him of the pension voucher of said Sarah F. Christopher for the purpose of defraying her funeral expenses, etc.; and

WHEREAS, the said Charles Strayhorn was of the opinion that said George W. Christopher was entitled to said pension voucher (which was for the amount of thirty dollars), as provided in section five thousand two-A of the Revisal of one thousand nine hundred and five; and

WHEREAS, the said Charles Strayhorn allowed the said George W. Christopher to endorse said pension voucher and collect the said amount of thirty dollars, which was paid by the Farmers and Merchants Bank of Hillsboro to the said George W. Christopher, and that the Treasurer of the State of North Carolina refused to allow the payment of said voucher to the said George W. Christopher, and that the said Charles Strayhorn, clerk Superior Court, had to pay to the said Farmers and Merchants Bank the sum of thirty dollars to reimburse the bank for the amount paid to said George W. Christopher or his order: Now, therefore,

Preamble: Endorsement and payment of pension warrant.

Disallowance of voucher.

The General Assembly of North Carolina do enact:

SECTION 1. That the State Treasurer of North Carolina be and is hereby authorized to pay the pension warrant issued to Mrs. Sarah F. Christopher so that Charles Strayhorn, clerk of the Superior Court, may reimburse himself in the sum of thirty dollars.

Payment of pension warrant.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 28th day of February, A.D. 1921.

CHAPTER 74

AN ACT TO AMEND SECTIONS 6970, 6971, AND 6974 OF THE CONSOLIDATED STATUTES, RELATING TO PILOTING IN BEAUFORT HARBOR AND OLD TOPSAIL INLET.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand nine hundred and seventy-four of the Consolidated Statutes be and the same is hereby amended by striking out all of said section between the words "follows" in line two and the word "The" in line five, and inserting in lieu thereof the following words: "For vessels drawing eight feet and under, two dollars and fifty cents per foot; ten feet and over eight, three dollars per foot; twelve feet and over ten, four dollars per foot; all over twelve feet, four dollars and fifty cents per foot."

Scale of pay.

- Vessels in distress. SEC. 2. That section six thousand nine hundred and seventy-four of the Consolidated Statutes be and the same is hereby amended by striking out all of said section after the word "master" in line twelve and inserting in lieu thereof the following words: "No vessel shall be required to take a pilot that has to enter the harbor in distress."
- Vessels subject to rates. SEC. 3. That the rates of pilotage as set out in section one of this act shall apply to all vessels entering or leaving "Old Topsail Inlet" and "Beaufort Harbor."
- Vessels required to take pilots. SEC. 4. That all vessels, coastwise or foreign, over sixty gross tons shall take a State-license pilot from sea to Pier One, Morehead City, North Carolina, and from Pier One, Morehead City, North Carolina, to sea, and the rates of pilotage shall be the rates as is set out in section one of this act.
- Fee for license. SEC. 5. That section six thousand nine hundred and seventy-one of the Consolidated Statutes be and the same is hereby amended by striking out the word "five" in line five thereof and inserting in lieu thereof the word "fifteen."
- SEC. 6. That section six thousand nine hundred and seventy of the Consolidated Statutes be and the same is hereby amended by inserting after the word "states" in line four the following: "Provided, that all persons who may be licensed as pilots shall have had at least two years practical experience as apprentices under some regular licensed pilot of Beaufort Harbor and Old Topsail Inlet, and shall secure two pilots in good standing to endorse in writing each application for license."
- Proviso: Qualifications for pilots.
- Repealing clause. SEC. 7. That all laws and clauses of laws in conflict with this act are hereby repealed.
- SEC. 8. That this act shall be in force from and after its ratification.
- Ratified this the 28th day of February, A.D. 1921.

CHAPTER 75

AN ACT TO APPOINT COMMISSIONERS TO RUN AND ESTABLISH A DIVIDING LINE BETWEEN THE COUNTIES OF CALDWELL AND WATAUGA.

The General Assembly of North Carolina do enact:

County commissioners to appoint commission.

SECTION 1. That the boards of commissioners of Watauga and Caldwell counties are hereby authorized and directed to appoint one commissioner each, or, if they see fit, to appoint a representative of the North Carolina Geological Survey, to run and establish a dividing line between the counties of Caldwell and Watauga, and as soon as may be practicable after the passage of this act.

SEC. 2. That the said commissioners or representatives of the North Carolina Geological Survey shall make report of their proceedings to the boards of commissioners of the counties of Caldwell and Watauga, which report, after having been recorded in the minutes of said boards, shall be filed with the respective clerks of the Superior Courts of said counties, and a certified copy of the same shall be forwarded to the office of the Secretary of State, to be filed with the records in said office, relating to the lands lying and being in said counties.

Report to county commissioners.

Record of report.

Copy to Secretary of State.

SEC. 3. That the expenses of running and marking the said dividing line shall be borne equally by the said counties of Caldwell and Watauga; and the boards of county commissioners of said counties are hereby authorized to pay said expenses when the said line shall have been run and marked and the report of the commissioners or representative of the North Carolina Geological Survey filed as directed in this act.

Division of expense.

Payment.

SEC. 4. That the proceedings hereunder shall not affect the titles to lands adjoining or adjacent to the county line to be established hereunder.

Land titles.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 28th day of February, A.D. 1921.

CHAPTER 76

[C. S. 5314]

AN ACT TO ENABLE THE STATE HIGHWAY COMMISSION TO INITIATE PROCEEDINGS FOR THE DIGGING OF A CANAL AND THE ESTABLISHMENT OF A DRAINAGE DISTRICT.

The General Assembly of North Carolina do enact:

SECTION 1. That subchapter one hundred and eleven, Drainage Districts, Article Five, establishment of districts in the second volume of the Consolidated Statutes of one thousand nine hundred and nineteen, commencing on page one hundred and ninety-two, be and the same is hereby amended by adding the following proviso to section five thousand three hundred and fourteen: "*Provided*, that whenever, in the opinion of the State Highway Commission, it is necessary in the construction of a particular improved highway, that the land over which it is to be built should be drained, and to drain it properly would require the digging of a drainage canal through the lands of residents of the county, or of an adjoining county through which the canal in part is to be dug, it shall not be necessary to a proper initiation of the pro-

Statement of facts giving jurisdiction.

Petition by land-owners necessary.

Petition by State
Highway Commis-
sion.

Facts set out.

Procedure.

Pending litigation.

ceeding providing in this Article Five that the petition should be signed by a majority of the resident land owners, or by the owners of three-fifths of all the land which will be affected or assessed, but that the said State Highway Commission may file the petition, wherein they shall set out in full the facts upon which arise the necessity for the digging of such drainage canal, and the clerk shall then proceed as though said petition had been signed by said land owners in the proportion above stated. With this modification, the proceedings to establish such drainage district shall be in all particulars as provided in this Article Five."

SEC. 2. *Provided* that this act shall not apply to pending litigation.

SEC. 3. This act shall take effect from and after its ratification.

Ratified this the 1st day of March, A.D. 1921.

CHAPTER 77

[C. S., 1443]

AN ACT RELATIVE TO HOLDING THE SUPERIOR COURTS OF RICHMOND COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter ninety-eight, Public Laws of North Carolina, Session of one thousand nine hundred nineteen, be and the same is hereby amended as follows: Strike out the word "ninth" in line six and substitute the word "third" in line twelve, section one, and substitute the word "ninth" therefor.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 1st day of March, A.D. 1921.

CHAPTER 78

AN ACT TO AUTHORIZE THE TRANSFER OF THE LOCAL STOCK-LAW FENCE FUNDS TO LOCAL ROAD FUNDS IN CERTAIN STOCK-LAW TERRITORY IN COLUMBUS COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the fence commissioners in the old stock-law districts in Columbus County are hereby authorized, empowered, and directed to turn over to the treasurer of Columbus County all funds in their hands, or which may come into their hands, derived from the sale of the stock-law fence in their respective

Criminal term.

Civil term.

Transfer directed.

districts, said funds to be credited to the road fund of each township from which said funds were collected.

SEC. 2. That the treasurer of Columbus County is hereby authorized, empowered, and directed to disburse the above funds, upon vouchers issued and signed as provided by law. Disbursements.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 2d day of March, A.D. 1921.

CHAPTER 79

[C. S., ch. 114, art. 1]

AN ACT TO PROMOTE THE EFFICIENCY OF PILOTAGE SERVICE AND TO PROTECT AND PROMOTE THE COMMERCE OF THE PORT OF WILMINGTON AND THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. *Board of Commissioners of Navigation and Pilotage.* A board of commissioners of navigation and pilotage for the Cape Fear River and Bar, to consist of five members, at least four of whom shall be residents of New Hanover County, and none of whom shall be licensed pilots, is hereby created. The members of the board shall be appointed by the Governor and their terms of office shall begin on the fifteenth day of April of the year in which they are appointed and continue for four years and until their successor shall be appointed and qualified. They shall be and are hereby declared to be commissioners for a special purpose, within the purview of section seven, article fourteen, of the Constitution of North Carolina. It shall be the duty of the Governor to appoint, on or before the fifth day of April, one thousand nine hundred and twenty-one, and on or before the fifth day of April of every fourth year thereafter, the members of said board of commissioners. A majority of the board shall constitute a quorum and may act in all cases. The board shall have power to fill vacancies in its membership as they occur during their term, to appoint a clerk to record in a book, rules, orders and proceedings of the board, and the board shall have authority in all matters that may concern the navigation of waters from seven miles above Negro-head Point downwards, and out of the bar and inlets. Board of Commissioners of Navigation and Pilotage.
Number of board—qualifications.
Appointment.
Term of office.
Commissioners for special purpose.
Date for appointment.
Quorum.
Vacancies.
Clerk.
Authority.

They shall annually, on the first Monday in May, appoint a harbor master for the Port of Wilmington. Harbor master.

Rules for regulation of pilotage.

Fines, forfeitures, and penalties.

Organization of mutual association.

Suspension or revocation of license.

Examination and licensing.

Number of pilots.
Persons now licensed.

Regulation of apprentices.

Time of apprenticeship.

Age limit.

Licenses classified.

Vessels of fifteen feet or less draft.

Full license.

Licenses renewed annually.
License fee.
Prerequisite.

SEC. 2. *Rules to regulate pilotage service.* The board shall from time to time make and establish such rules and regulations respecting the qualifications, arrangements and station of pilots as to them shall seem most advisable, and shall impose such reasonable fines, forfeitures, and penalties as may be prescribed by the board for the purpose of enforcing the execution of such rules and regulations; the board shall have power and authority, when, in the opinion of a majority of the board, the best interests of the Port of Wilmington, the State of North Carolina, and the pilotage service shall require, to organize all pilots licensed by it into a mutual association, under such reasonable rules and regulations as the board may prescribe, and any licensed pilot refusing to become a member of such association shall be subject to suspension, or to have his license revoked, at the discretion of the board.

SEC. 3. *Examination and licensing of pilots.* The board, or a majority of them, shall from time to time examine, or cause to be examined, such persons as may offer themselves to be pilots for the Cape Fear River and Bar, and shall give to such as are approved commission under their hands and the seal of the board, to act as pilots for the river and bar and the number of pilots so commissioned, not exceeding fifteen at any one time, shall be left to the discretion of the board, but the limitation as to number herein shall not deprive the board of the power to issue license to any person who is a duly licensed pilot at the time of the passage of this act.

SEC. 4. *Regulation of pilots' apprentices.* The board, when it deems necessary for the best interests of the port, is hereby authorized to make and enforce reasonable rules and regulations relating to apprentices. No apprentice shall be required to serve for a longer period than three years in order to obtain a license to pilot vessels of a draught of not exceeding fifteen feet, and one year thereafter for a license to pilot vessels of a draught of more than fifteen feet. No one shall be entered as an apprentice who is of the age of more than twenty-five years.

SEC. 5. *Classes of licenses issued.* The board shall have authority to issue two classes of licenses as follows:

(1) A license to pilot vessels whose draught of water does not exceed fifteen feet, to such applicants above the age of twenty-one years who have served as apprentices for such length of time as is required by the rules and regulations of the board to entitle such applicant to such license;

(2) An unlimited or full license to those who have served at least one year under a license of the first class.

SEC. 6. *Renewal of license—license fee.* All licenses shall be renewed annually upon payment of a fee of five dollars (\$5), *Provided* the holder of such license shall have, during the year

preceding the date for such renewal, complied with the provisions of this act and the reasonable rules and regulations prescribed by the board under authority hereof.

SEC. 7. *Expenses of the board.* Each pilot, or the association of pilots, when organized as in this act provided, shall pay over to the board under such reasonable rules as the board shall prescribe two per cent (2%) of each and every pilotage fee received, for the purpose of providing funds to defray the necessary expenses of the board. In the event that the total of the sums so paid over in any one year shall exceed the expenses of the board the excess, upon being duly ascertained, shall be paid over to the fund for the benefit of widows and orphans of deceased pilots, as said fund is now constituted and provided for by law.

Funds contributed by pilots.

Surplus to benefit fund.

SEC. 8. *Pilots to give bond.* Every person before being commissioned as a pilot shall give bond for the faithful performance of his duties, with two or more sureties, payable to the State of North Carolina in the sum of five hundred dollars (\$500); the board may, from time to time, and as often as it may deem necessary, enlarge the penalty of the bond, or require new or additional bonds to be given in a sum or sums not to exceed in all, one thousand dollars (\$1,000). Every bond taken of a pilot shall be filed with and preserved by the board, in trust for every person, firm, or corporation, who shall be injured by the neglect or misconduct of such pilots, and any person, firm, or corporation, so injured may severally bring suit for the damage by each one sustained.

Pilots to give bond.

Penalty of bond.

Increase of bond.

Bonds filed with board.

Suits on bonds.

SEC. 9. *Permission to run as pilots on steamers—other ports.* The board shall have power to grant permission in writing to any pilot in good standing and authorized to pilot vessels, to run regularly as pilots on steamers running between the Port of Wilmington and other ports of the United States, under such rules and regulations as the board shall prescribe.

Pilots on steamers—other ports.

SEC. 10. *Cancellation of licenses.* The board shall have the power to call in and cancel the license of any pilot who has refused or neglected, except in case of sickness, his duty as a pilot for a period of six months in succession, and any pilot who has been absent from the state for a longer period than six months in succession shall, upon his return, surrender his license to the board, or the board may declare the same void, except when such absence has been under permission from the board as provided in section nine.

Cancellation of license.

SEC. 11. *Jurisdiction over disputes as to pilotage.* Each member of the board shall have power and authority to hear and determine any matter of dispute between any pilot and any master of a vessel, or between pilots themselves, respecting the pilotage of any vessel and any one of them may issue a warrant against any pilot for the recovery of any demand which one

Jurisdiction over disputes as to pilotage and between pilots.

Warrants.

| | |
|--------------------------------------|---|
| Execution of warrants. | pilot may have against another, relative to pilotage, and for the recovery of any forfeiture or penalty provided by law, relating to pilotage on Cape Fear River and Bar, or provided by any by-law or rule or regulation enacted by the board by virtue of any such law, which warrant the sheriff or any constable in New Hanover or Brunswick counties, shall execute together with any other process authorized by this act. On any warrant issued as herein provided any one of said commissioners may give judgment for any sum not exceeding five hundred dollars (\$500), and may issue execution thereon, in like manner as is provided for the issuing of execution on judgments rendered by justices of the peace, which writ of execution shall be executed agreeably to the law regulating the levy and sale under executions issuing from courts of justices of the peace. Any member of the board shall have authority to issue summons for witnesses and to administer oaths and hearings before any member of the board of any matters as provided in this section, shall conform as nearly as may be to procedure provided by law in courts of justices of the peace. From any judgment rendered by any member of the board, either party shall have the right of appeal to the Superior Court of New Hanover or Brunswick counties, in like manner as is provided for appeals on judgments of justices of the peace. |
| Limit of judgment. | |
| Execution on judgment. | |
| Powers in securing evidence. | |
| Procedure. | |
| Right of appeal. | |
| Retirement of pilots. | SEC. 12. <i>Retirement of pilots from active service.</i> The board shall have and is hereby given authority in its discretion, and under such reasonable rules and regulations as it may prescribe, to retire from active service any pilot who shall become physically or mentally unfit to perform his duties as pilot, and to provide for such pilot or pilots so retired such compensation as the board shall deem proper: <i>Provided, however,</i> that no pilot shall be retired, except with his consent, for physical or mental disability, unless and until such pilot shall have first been examined by the public health officers or county physicians of New Hanover or Brunswick counties, and such public health officers or physicians shall have certified, either separately or jointly, to the board the fact of such physical or mental disability. |
| Compensation. | |
| Proviso: Examination for retirement. | |
| Employment of pilot compulsory. | SEC. 13. <i>When employment compulsory—rates of pilotage.</i> All vessels, coastwise or foreign, over sixty (60) gross tons, shall, on and after the first day of May, one thousand nine hundred and twenty-one, take a state licensed pilot from sea to Southport, and from Southport to sea, and the rates of pilotage shall be the rates given in column number one below, designated "From sea to Southport, or vice versa"; the employments of pilots from Southport to Wilmington and from Wilmington to Southport is optional, but any vessel taking a pilot from Southport to Wilmington, or from Wilmington to Southport, shall employ only a state licensed pilot, and the rate of pilotage shall be the rates in column number two below, designated "From Southport to Wilmington, or vice versa": |
| Employment optional. | |
| Rates of pilotage. | |

COLUMN No. 1
FROM
SEA TO SOUTHPORT
OR VICE VERSA

| Feet and under | Rate |
|----------------|----------|
| 6..... | \$ 10.76 |
| 7..... | 13.06 |
| 8..... | 14.83 |
| 9..... | 16.09 |
| 10..... | 21.08 |
| 11..... | 25.55 |
| 12..... | 28.58 |
| 12½..... | 30.30 |
| 13..... | 31.84 |
| 13½..... | 34.15 |
| 14..... | 38.91 |
| 14½..... | 42.74 |
| 15..... | 45.08 |
| 15½..... | 47.17 |
| 16..... | 50.32 |
| 16½..... | 54.13 |
| 17..... | 57.34 |
| 17½..... | 61.02 |
| 18..... | 64.05 |
| 18½..... | 67.17 |
| 19..... | 71.72 |
| 19½..... | 74.96 |
| 20..... | 78.30 |
| 20½..... | 82.81 |
| 21..... | 87.50 |
| 21½..... | 93.75 |
| 22..... | 100.00 |
| 22½..... | 106.25 |
| 23..... | 114.06 |
| 23½..... | 121.88 |
| 24..... | 131.25 |
| 24½..... | 147.73 |
| 25..... | 157.88 |
| 25½..... | 168.14 |
| 26..... | 178.57 |
| 26½..... | 189.15 |
| 27..... | 199.90 |
| 27½..... | 210.79 |
| 28..... | 221.85 |
| 28½..... | 233.06 |
| 29..... | 244.44 |
| 29½..... | 255.97 |
| 30..... | 267.66 |

COLUMN No. 2
FROM
SOUTHPORT TO WILMINGTON
OR VICE VERSA

| Feet and under | Rate |
|----------------|--------|
| 6..... | 6.46 |
| 7..... | 7.83 |
| 8..... | 8.89 |
| 9..... | 10.01 |
| 10..... | 12.64 |
| 11..... | 15.33 |
| 12..... | 17.14 |
| 12½..... | 18.18 |
| 13..... | 19.11 |
| 13½..... | 20.49 |
| 14..... | 23.35 |
| 14½..... | 25.64 |
| 15..... | 27.04 |
| 15½..... | 28.30 |
| 16..... | 30.19 |
| 16½..... | 32.48 |
| 17..... | 34.41 |
| 17½..... | 36.72 |
| 18..... | 38.55 |
| 18½..... | 40.34 |
| 19..... | 43.04 |
| 19½..... | 44.99 |
| 20..... | 46.98 |
| 20½..... | 49.69 |
| 21..... | 52.50 |
| 21½..... | 56.25 |
| 22..... | 60.00 |
| 22½..... | 63.75 |
| 23..... | 68.44 |
| 23½..... | 73.12 |
| 24..... | 78.75 |
| 24½..... | 88.73 |
| 25..... | 94.89 |
| 25½..... | 101.18 |
| 26..... | 107.59 |
| 26½..... | 114.13 |
| 27..... | 120.80 |
| 27½..... | 127.57 |
| 28..... | 134.45 |
| 28½..... | 141.43 |
| 29..... | 148.52 |
| 29½..... | 155.71 |
| 30..... | 163.36 |

Vessels calling only for coaling.

Vessels calling at the port solely for the purpose of obtaining bunker coal shall pay one-half the fees hereinbefore prescribed.

Pay for detention of pilots.

SEC. 14. *Pay for detention of pilots.* Every master of a vessel who shall detain a pilot at the time appointed so that he cannot proceed to sea, though wind and weather permit, shall pay such pilot ten dollars (\$10) per day during the time of his actual detention, the pilot to have due notice from the master or agent of said vessel.

Notice to pilot.

Vessels not liable for pilotage.

SEC. 15. *Vessels not liable for pilotage.* Any vessel coming into Southport from sea without the assistance of a pilot, the wind and weather being such that such assistance or service could have been reasonably given, shall not be liable for pilotage inward from sea, and shall be at liberty to depart without payment of any pilotage, unless the services of a pilot be secured.

First pilot speaking vessel to get fees.

SEC. 16. *First pilot to speak vessel to get fees.* The first pilot speaking a vessel from a regularly numbered and licensed boat of this board shall be entitled to the pilotage fees over the bar to Southport, and out to sea again: *Provided*, said pilot shall be ready and willing to serve as pilot when the vessel is ready to depart, due notice having been given by the master or agent to said pilot.

Vessels entering for harborage exempt.

SEC. 17. *Vessels entering for harborage exempt.* Any vessel coming in from sea for harbor shall not be required to take a pilot either from sea inward or back to sea.

Repealing clause.

SEC. 18. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 19. This act shall be in force and effect from and after the date of its ratification.

Ratified this the 2d day of March, A.D. 1921.

CHAPTER 80

AN ACT TO CHANGE THE BOUNDARY LINE BETWEEN THE COUNTIES OF DAVIDSON AND FORSYTH.

The General Assembly of North Carolina do enact:

Territory annexed to Forsyth County.

SECTION 1. That from and after its ratification of this act all of that portion of Abbotts Creek Township in Davidson County, lying northeast of a line which begins at the southeast corner of Broadbay Township in Forsyth County near the residence of Eli Reid, the same being also at an offset in Abbotts Creek Township in Davidson County, and running thence in a southeastwardly direction to that point in the Davidson and Guilford county lines where the south margin of the old plank road crosses the said Davidson and Guilford county lines, shall be annexed and become a part of Forsyth County.

SEC. 2. That the taxes levied for the year one thousand nine hundred and twenty in the territory proposed to be taken from the county of Davidson and attached to the county of Forsyth shall be due and payable to the county of Davidson, and shall be collected by the duly authorized officers of Davidson County. Taxes for 1920.

SEC. 3. Upon its ratification of this act and the payment of the taxes for the year one thousand nine hundred and twenty, by the tax payers of said attached territory to Davidson County, the tax payers and citizens living in said detached territory shall no longer be assessed or taxed by the county of Davidson for roads or any other purpose, but shall be taxed as required by law for every and all purposes as are citizens and tax payers of Forsyth County, and as a part and parcel of said Forsyth County. Future tax levies.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 1st day of March, A.D. 1921.

CHAPTER 81

AN ACT TO PROVIDE FOR THE MAINTENANCE OF THE PUBLIC ROADS OF ALAMANCE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one, line twenty-one, chapter two hundred and eighty-six, of the Public-Local Laws of one thousand nine hundred and fifteen, is hereby amended by changing the wording of said line: "one dollar and twenty-five cents (\$1.25)" between the words "of" and "and" so as to read "four dollars (\$4)": Commutation for
road work.
Provided further, that in lieu of section two of said chapter the following sections be and the same are hereby added:

SEC. 2. That the county commissioners of Alamance County be and the same are hereby authorized and directed to appoint a competent township road supervisor in each and every township of Alamance County. That the term of office of said township supervisors shall be from the first Monday in December of each year until the first Monday in December next succeeding or until their successors are appointed: Township super-
visors.
Provided, that the said township road supervisors for the year one thousand nine hundred and twenty-one shall be appointed on the first Monday in March, one thousand nine hundred and twenty-one; shall hold office until the first Monday in December of the same year, or until their successors are appointed. Term of office.

SEC. 3. That the duties of said township road supervisors, in addition to the duties named in section one of chapter two hundred and eighty-six of the Public-Local Laws of one thousand nine hundred and fifteen, are: Said supervisors shall see that Term of super-
visors for 1921.
Enforcement of
road duty.

- every citizen subject to public road duty within the respective townships shall perform his lawful road duty either in work or by paying the fee of four dollars (\$4), which fee shall be promptly turned into the county treasury to the credit of the township yielding it; that all such fees from any township shall constitute a public road up-keep fund of such townships, and shall not be available for any other purpose. The said township road supervisor shall keep the public roads in his township in good passable condition: *Provided*, that in case further aid is necessary for the up-keep of said public roads, the said supervisor is hereby authorized to call on the county commissioners to provide such additional aid from the general up-keep road fund of the county. That the first duty of the respective supervisor shall be to keep water from habitually running or standing in puddles at any part of the public roads under their supervision.
- Commutation to use of maintenance. Upkeep of roads. Proviso: Aid from county. Drainage of roads. Pay of supervisors. SEC. 4. That the compensation of the township road supervisor shall be fifty dollars (\$50) per year, payable from the county highway up-keep fund, in equal installments, January first, July first, and October first.
- Effect of adoption of county road law. SEC. 5. That in case the road bill enacted by the Legislature of one thousand nine hundred and twenty-one, providing for the construction and up-keep of a system of public roads throughout Alamance County, shall be ratified by a referendum as provided for therein, this act shall cease to be in force from and after March first, one thousand nine hundred and twenty-three, otherwise this act shall remain in full force.
- Repealing clause. SEC. 6. That all laws and parts of laws in conflict with this act are hereby repealed.
- SEC. 7. That this act shall be in force from and after its ratification.
- Ratified this the 2d day of March, A.D. 1921.

CHAPTER 82

AN ACT TO PREVENT THE PUTTING OF SAWDUST IN OR SO NEAR THAT THE SAME MAY BE IN ANY OF THE STREAMS OF AVERY COUNTY IN ORDER TO PROTECT THE FISH IN SAID COUNTY.

The General Assembly of North Carolina do enact:

Dumping sawdust forbidden.

SECTION 1. That it shall be unlawful for any person, firm, or corporation to dump any sawdust into any of the streams of Avery County, North Carolina, or in such a place or in thirty feet of said streams. Any person, firm, or corporation violating any of the provisions of this act shall be guilty of a misdemeanor, and

Misdemeanor.
Punishment.

fined not exceeding fifty dollars. Every day that the provisions of this act are violated shall constitute a separate offense. Separate offenses.

SEC. 2. That this act shall apply to Avery County only. Application of act.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 2d day of March, A.D. 1921.

CHAPTER 83

[C. S., 1443]

AN ACT MAKING THE AUGUST TERM OF SUPERIOR COURT OF TYRRELL COUNTY OPTIONAL WITH THE COUNTY COMMISSIONERS.

The General Assembly of North Carolina do enact:

SECTION 1. That upon the recommendation of the local bar of Tyrrell, the county commissioners may order the August term of the Superior Court of Tyrrell County to be held or not to be held as they in their judgment think is best. Authority given commissioners.

SEC. 2. That if the commissioners decide not to have said court, their action shall be certified to the judge holding courts of the district at least ten days before the court is scheduled to be held, and the judge shall not hold the court. Certificate to presiding judge.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 4. This law shall be in force and effect from and after its ratification.

Ratified this the 2d day of March, A.D. 1921.

CHAPTER 84

AN ACT TO PROHIBIT THE STORAGE OR SALE OF FIREWORKS IN LEE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. It shall be unlawful for any person or persons to discharge, or have discharged, or use for any purpose whatsoever, fireworks in Lee County. Discharge or use of fireworks forbidden.

SEC. 2. It shall be unlawful for any person or corporation to keep, store, sell, or offer for sale any form or style of fireworks in Lee County. Keeping, storing, or selling forbidden.

Fireworks defined. SEC. 3. That the term "fireworks" as used in this act shall apply to and include all such articles, contrivances, and arrangements generally or commonly known as fireworks, and shall specially include sparklers and like methods of fire display and mechanical appliances of any kind made for the discharge of blank cartridges of any caliber or of torpedoes.

Confiscation and destruction of fireworks. SEC. 4. That the mayor or chief of police in any incorporated city or town in Lee County, and the sheriff, where there is no mayor or chief of police, is hereby given authority to confiscate and destroy any stock of fireworks found in violation of this act.

Separate offenses. SEC. 5. That each day such fireworks are kept or stored in violation of this act shall constitute a separate offense. That the penalty for the discharge of or the causing to be discharged of any form of fireworks, or for the storing or keeping, selling or offering for sale, any fireworks shall be fifty dollars, the same to be paid into the general school fund.

SEC. 6. This act shall be in force from and after its ratification. Ratified this the 2d day of March, A.D. 1921.

CHAPTER 85

AN ACT TO AMEND CHAPTER 80 OF THE PUBLIC LAWS OF THE EXTRA SESSION OF 1913, RELATIVE TO THE SALE OF VEAL CALVES IN BURKE AND CALDWELL COUNTIES.

The General Assembly of North Carolina do enact:

Counties stricken from act.

SECTION 1. That section three of chapter eighty of the Public Laws of the extra session of one thousand nine hundred and thirteen be and the same is hereby amended by striking out in line two of said section the words "Burke and Caldwell."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 2d day of March, A.D. 1921.

CHAPTER 86

AN ACT TO MAKE APPROPRIATIONS FOR STATE INSTITUTIONS.

The General Assembly of North Carolina do enact:

Agricultural extension work for 1921.

SECTION 1. That the sum of one hundred and eight thousand dollars (\$108,000) is hereby appropriated for agricultural extension work for the year one thousand nine hundred and twenty-one,

and the sum of one hundred and twenty-six thousand dollars For 1922. (\$126,000) is hereby appropriated for agricultural extension work for the year one thousand nine hundred and twenty-two, in order to meet the State's share of the funds provided by the Smith-Lever Congressional Act, and to further promote the agricultural extension work.

SEC. 2. That the sum of three hundred and twenty thousand dollars (\$320,000) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the support and maintenance of the State Hospital at Raleigh, including the epileptic department, and including the insane of the Indians of Robeson. State Hospital at Raleigh.

SEC. 3. That the sum of four hundred and twenty-five thousand dollars (\$425,000) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the support and maintenance of the State Hospital located at Morganton. State Hospital at Morganton.

SEC. 4. That the sum of two hundred and twenty thousand dollars (\$220,000) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the support and maintenance of the State Hospital located at Goldsboro. State Hospital at Goldsboro.

SEC. 5. That the sum of one hundred and ten thousand dollars (\$110,000) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the support and maintenance of the School for the Deaf and Dumb at Morganton. School for the Deaf and Dumb at Morganton.

SEC. 6. That the sum of eighty thousand dollars (\$80,000) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the support and maintenance of the Caswell Training School at Kinston. Caswell Training School.

SEC. 7. That the sum of forty thousand dollars (\$40,000) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the support and maintenance of the Stonewall Jackson Manual and Industrial Training School near Concord. And the further sum of two hundred dollars (\$200) per capita is hereby annually appropriated for the support and maintenance of all boys maintained at said institution in excess of one hundred. Stonewall Jackson Training School.

SEC. 8. That the sum of eighty-five thousand dollars (\$85,000) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the support and maintenance of the North Carolina State Sanatorium for the treatment of tuberculosis. And the further sum of fifteen thousand dollars (\$15,000) annually for the North Carolina State Sanatorium. Appropriation for extension work

Former appropri-
ation repealed.

years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for extension work of said institution. This appropriation is made in lieu of the appropriation of ten thousand dollars (\$10,000) provided for in chapter ninety-eight of the Public Laws of one thousand nine hundred and fifteen, and the said appropriation therein made is hereby repealed.

University.

SEC. 9. That the sum of four hundred and forty-five thousand dollars (\$445,000) is hereby appropriated for the year one thousand nine hundred and twenty-one and the sum of four hundred and eighty thousand dollars (\$480,000) is hereby appropriated for the year one thousand nine hundred and twenty-two for the support and maintenance of the University of North Carolina.

East Carolina
Teacher Training
School.

SEC. 10. That the sum of one hundred and five thousand dollars (\$105,000) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the support and maintenance of the East Carolina Teacher Training School. And the further sum of forty thousand dollars (\$40,000), to be paid during the fiscal year one thousand nine hundred and twenty-one, is hereby appropriated to the said East Carolina Teacher Training School for the purpose of paying the present outstanding indebtedness of said school.

State School for
Blind and Deaf at
Raleigh.

SEC. 11. That the sum of one hundred and thirty thousand dollars (\$130,000) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the support and maintenance of the State School for the Blind and Deaf at Raleigh. And the further sum of fifteen thousand dollars (\$15,000) is hereby appropriated to pay the present outstanding indebtedness of said school, the same to be paid during the fiscal year one thousand nine hundred and twenty-one.

Appropriation for
debt.

North Carolina
State College of
Agriculture and
Engineering.

SEC. 12. That the sum of two hundred and seventy-five thousand dollars (\$275,000) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the support and maintenance of the North Carolina State College of Agriculture and Engineering.

North Carolina
College for Women.

SEC. 13. That the sum of two hundred and seventy thousand dollars (\$270,000) is hereby appropriated for the year one thousand nine hundred and twenty-one and the sum of three hundred and thirty thousand dollars (\$330,000) is hereby appropriated for the year one thousand nine hundred and twenty-two for the support and maintenance of the North Carolina College for Women at Greensboro.

Oxford Orphan
Asylum.

SEC. 14. That the sum of thirty thousand dollars (\$30,000) annually for the years one thousand nine hundred and twenty-one

and one thousand nine hundred and twenty-two is hereby appropriated for the support and maintenance of the Oxford Orphan Asylum at Oxford.

SEC. 15. That the sum of twenty thousand dollars (\$20,000) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the support and maintenance of the Colored Oxford Orphanage at Oxford.

Colored Oxford
Orphanage.

SEC. 16. That the sum of sixty-thousand dollars (\$60,000) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the support and maintenance of the Soldiers' Home at Raleigh.

Soldiers' Home.

SEC. 17. That the sum of two hundred dollars (\$200) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the support and maintenance of the Confederate Museum at Richmond, Virginia.

Confederate
Museum.

SEC. 18. That the sum of two hundred and fifty dollars (\$250) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the support and maintenance of the Confederate Cemetery at Raleigh.

Confederate Ceme-
tery.

SEC. 19. That the sum of thirty thousand dollars (\$30,000) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the support and maintenance of the Negro Agricultural and Technical College at Greensboro.

Negro Agricultural
and Technical
College.

SEC. 20. That the sum of fifty-five thousand dollars (\$55,000) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the support and maintenance of the State Laboratory of Hygiene.

State Laboratory
of Hygiene.

SEC. 21. That the sum of ten thousand dollars (\$10,000) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the support and maintenance of the Confederate Woman's Home at Fayetteville.

Confederate
Women's Home.

SEC. 22. That the sum of twenty-five thousand dollars (\$25,000) is hereby appropriated for the year one thousand nine hundred and twenty-one and the sum of thirty-seven thousand dollars (\$37,000) is hereby appropriated for the year one thousand nine hundred and twenty-two for the support and maintenance of the North Carolina Orthopedic Hospital at Gastonia.

North Carolina
Orthopedic Hos-
pital.

SEC. 23. That the sum of twenty thousand dollars (\$20,000) annually for the years one thousand nine hundred and twenty-one

State Board of
Charities and
Public Welfare.

and one thousand nine hundred and twenty-two is hereby appropriated for the support and maintenance of the State Board of Charities and Public Welfare.

State Home and Industrial School for Girls and Women at Samarcand.

Appropriation for excess number.

Purchases authorized.

North Carolina Geological and Economic Survey.

North Carolina National Guard.

Historical Commission.

Appropriations substituted.

SEC. 24. That the sum of fifty-five thousand dollars (\$55,000) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the support and maintenance of the State Home and Industrial School for Girls and Women at Samarcand. And the further sum of two hundred dollars (\$200) per capita is hereby annually appropriated for the support and maintenance of all girls and women maintained at said institution in excess of one hundred and seventy-five. The board of directors of said institution are authorized to use such part of the annual appropriation hereinbefore made as may be necessary to purchase a Ford automobile; to purchase additional cows and stock; and for additional furniture needed at said institution.

SEC. 25. That the sum of thirty-five thousand dollars (\$35,000) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the support and maintenance and improvement of the North Carolina Geological and Economic Survey. This appropriation is made in lieu of all appropriations heretofore by any act made to or received by the North Carolina Geological and Economic Survey, and all sections and clauses of laws making appropriations to said survey are hereby repealed.

SEC. 26. That the sum of fifty thousand dollars (\$50,000) for the year one thousand nine hundred and twenty-one and the sum of seventy-five thousand dollars (\$75,000) for the year one thousand nine hundred and twenty-two is hereby appropriated for the support and maintenance of the North Carolina National Guard. This appropriation is made in lieu of all appropriations by any other act made for the support and maintenance of said National Guard, and all sections and clauses of laws, whether enacted at this session or previous sessions of the General Assembly, making appropriations to said National Guard are hereby repealed.

SEC. 27. That the sum of twenty-four thousand dollars (\$24,000) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the Historical Commission, of which said sum annually the sum of fourteen thousand five hundred dollars (\$14,500) is in lieu of the appropriation contained in section six thousand one hundred and forty-six of the Consolidated Statutes, and the sum of seven thousand dollars (\$7,000) is in lieu of the sum appropriated in section six thousand one hundred and fifty of the Consolidated Statutes, and for the purpose of said section, and the sum of two thousand five hundred dollars (\$2,500) for historical markers as contained in chapter one hundred and forty-

six of the Public Laws of one thousand nine hundred and nineteen: *Provided*, that this appropriation is not intended to repeal the allowance for printing as contained in section six thousand one hundred and forty-two of the Consolidated Statutes, but all other laws or sections of laws containing appropriations for any purpose in this section mentioned are hereby repealed.

Proviso: Allowance for printing.

Other appropriations repealed.

SEC. 28. That the sum of three thousand dollars (\$3,000) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated to the North Carolina State Library for the improvement of said library.

North Carolina State Library.

SEC. 29. That the sum of ten thousand dollars (\$10,000) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated to the State Child Welfare Commission. This appropriation is made in lieu of all appropriations heretofore made to the said State Child Welfare Commission, and all sections and clauses of laws making appropriations to said commission is hereby repealed.

State Child Welfare Commission.

In lieu of all appropriations.

SEC. 30. That the sum of one million dollars (\$1,000,000) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the payment of pensions to Confederate soldiers and their widows, and the State Auditor is hereby authorized, empowered, and directed to so apportion, distribute and divide the money herein appropriated, and to issue warrants to the several pensioners pro rata in the respective grades, so that the entire annual appropriation of the one million dollars (\$1,000,000) shall be paid each year to the pensioners notwithstanding the amounts so paid be in excess of the amounts fixed by law for the several grades: *Provided*, that the total amount distributed and paid to the said pensioners under this or any other act shall not exceed the sum of one million dollars annually.

Pensions.

Entire amount to be distributed.

SEC. 31. That the sum of seventeen thousand five hundred dollars (\$17,500) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the Library Commission for the purposes of the act creating it. This appropriation is made in lieu of all appropriations heretofore made to the said Library Commission, and all sections and clauses of laws making appropriations to said commission are hereby repealed.

Proviso: Maximum total.

Library Commission.

In lieu of all appropriations.

SEC. 32. That the sum of seven hundred and fifty dollars (\$750) is hereby appropriated for the year one thousand nine hundred and twenty-one to the Mount Mitchell Park Commission to pay debts, and this appropriation is made in lieu of all appropriations

Mount Mitchell Park Commission.

In lieu of all appropriations.

heretofore made for said commission, and all sections and clauses of law making said appropriations to said commission are hereby repealed.

Colored Reformatory or Colored Industrial and Training School.

SEC. 33. That the sum of ten thousand dollars (\$10,000) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the support and maintenance of the Colored Reformatory or the Colored Industrial and Training School.

Fisheries Commission.

SEC. 34. That the sum of ten thousand dollars (\$10,000) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the use of the Fisheries Commission in the replanting and propagation of oysters in the oyster beds of North Carolina.

State Board of Health.

SEC. 35. That the sum of two hundred and twenty-five thousand dollars (\$225,000) annually for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two is hereby appropriated for the support and maintenance of the State Board of Health and all of its several bureaus and departments except the State Sanatorium and the State Laboratory of Hygiene to which separate appropriations are herein made. This appropriation is made in lieu of any and all appropriations heretofore made by any law or section of law for the State Board of Health, including printing of any of the bureaus or departments thereof, and that any and all such appropriations wherever in any law or section of law contained is hereby repealed, except the appropriation herein made to the State Sanatorium and the State Laboratory of Hygiene: *Provided*, that chapter fifteen of the Public Laws extra session one thousand nine hundred and thirteen, section two, be and the same is hereby amended by striking out the word "one" in line seven and inserting in lieu thereof the word "two."

In lieu of all appropriations.

Term of appropriations defined.

SEC. 36. That all the appropriations in this act made for the year one thousand nine hundred and twenty-one shall relate back to the first of December, one thousand nine hundred and twenty, that being the beginning of the present fiscal year, and the appropriations in this act made for the year one thousand nine hundred and twenty-two are for the year beginning December first, one thousand nine hundred and twenty-one, and ending November thirtieth, one thousand nine hundred and twenty-two, and the same appropriations shall continue until the thirtieth day of June one thousand nine hundred and twenty-three proportionately, and shall be paid monthly in such amount as the institution shall require, so that the fiscal year shall end on June thirtieth instead of November thirtieth, as now fixed: *Provided, however*, that no

Time of expiry.

Proviso: Maximum of December to June expenditures.

institution of the State to which appropriation in this act is made shall, for the period between December first, one thousand nine hundred and twenty-two, and June thirtieth, one thousand nine

hundred and twenty-three, receive more than seven-twelfths of the appropriation herein made for the year one thousand nine hundred and twenty-two.

SEC. 37. That whereas an enlargement of the capacity of the State Hospital at Raleigh is provided for in an act to issue State bonds for the enlargement of the educational and charitable institutions of the State enacted at this session of the General Assembly of North Carolina: now, therefore, upon the completion of said new buildings and the admission of patients into said State Hospital in excess of the present number of patients at said institution and in excess of the present capacity of the said buildings for patients, the Governor and Council of State are hereby authorized and directed to supplement the appropriation in this act contained for the support and maintenance of said State Hospital by such sum as will, per capita, be sufficient to maintain and support the excess number of patients admitted in said State Hospital, which amount shall be certified to the Treasurer of the State, and the said amount so ascertained is hereby appropriated for the support and maintenance of said State Hospital.

Governor and Council to supplement appropriation to hospital.

SEC. 37a. That in case the revenue of the State shall not appear or prove to be sufficient to pay the full amount of the appropriations herein made, then in that event, to the end that there may be no deficit on account of the appropriations herein made, the Governor and Council of State shall at such time or times as may appear by them proper meet and abate pro rata each of the appropriations herein made which exceed fifty thousand dollars (\$50,000) per year, upon a percentage basis, so that the abatement may effect each appropriation ratably: *Provided*, that the appropriation to the Confederate soldiers dates from and after November thirtieth, one thousand nine hundred and twenty-one.

Abatement of appropriations.

Proviso: Appropriation for pensions.

SEC. 38. There is hereby appropriated for the maintenance of the following schools for the term of six months, beginning December first, one thousand nine hundred and twenty, the following amounts:

Appropriation for schools.

| | | |
|---|----------|---|
| 1. To the Appalachian Training School..... | \$10,000 | Appalachian Training School. |
| 2. To the Cullowhee Normal and Industrial School..... | 8,000 | Cullowhee Normal and Industrial School. |
| 3. To the Elizabeth City State Normal School..... | 5,500 | Elizabeth City State Normal School. |
| 4. To the Fayetteville State Normal School..... | 4,500 | Fayetteville State Normal School. |
| 5. To the Slater State Normal School | 7,500 | Slater State Normal School. |
| 6. To the Cherokee Indian State Normal School..... | 1,800 | Cherokee Indian State Normal School. |
| | | Repealing clause. |

SEC. 39. That all laws and clauses of laws making appropriations to any of the institutions herein in this act above mentioned for the support and maintenance of the same are hereby repealed.

SEC. 40. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 87

AN ACT TO ENCOURAGE THE CO-OPERATIVE MARKETING OF FARM PRODUCTS, AND TO AUTHORIZE THE INCORPORATION OF CO-OPERATIVE MARKETING ASSOCIATIONS.

The General Assembly of North Carolina do enact:

Declaration of policy.

SECTION 1. *Declaration of policy.* In order to promote, foster, and encourage the intelligent and orderly marketing of agricultural products through coöperation, and to eliminate speculation and waste; and to make the distribution of agricultural products as direct as can be efficiently done between producer and consumer; and to stabilize the marketing problems of agricultural products, this act is passed.

Definitions.
Agricultural products.

SEC. 2. *Definitions.* As used in this act.

(a) The term "agricultural products" shall include horticultural, viticultural, forestry, dairy, livestock, poultry, bee, and any farm products:

Member

(b) The term "member" shall include actual members of associations without capital stock and holders of common stock in associations organized with capital stock;

Association.

(c) The term "association" means any corporation organized under this act; and

Person.

(d) The term "person" shall include individuals, firms, partnerships, corporations, and associations.

Associations deemed non-profit.

Associations organized hereunder shall be deemed nonprofit, inasmuch as they are not organized to make profits for themselves, as such, or for their members, as such, but only for their members as producers.

Designation of act.
Who may organize.
Number of subscribers.

This act shall be referred to as the "Coöperative Marketing Act."

SEC. 3. *Who may organize.* Five (5) or more persons engaged in the production of agricultural products may form a nonprofit, coöperative association, with or without capital stock, under the supervision of this act.

Purposes.

SEC. 4. *Purposes.* An association may be organized to engage in any activity in connection with the marketing or selling of the agricultural products of its members, or with the harvesting, preserving, drying, processing, canning, packing, storing, handling, shipping, or utilization thereof, of the manufacturing or marketing of the by-products thereof; or in connection with the manufacturing, selling, or supplying to its members of machinery, equipment, or supplies; or in the financing of the above enumerated activities; or in any one or more of the activities specified herein.

Communication with chief of division of markets.

SEC. 5. *Preliminary investigation.* Every group of persons contemplating the organization of an association under this act is urged to communicate with the chief of the division of markets, who will inform it whatever a survey of the marketing conditions

affecting the commodities to be handled by the proposed association indicates regarding probable success.

SEC. 6. *Powers.* Each association incorporated under this act shall have the following powers:

(a) To engage in any activity in connection with the marketing, selling, harvesting, preserving, drying, processing, canning, packing, storing, handling, or utilization of any agricultural products produced or delivered to it by its members; or the manufacturing or marketing of the by-products thereof; or in connection with the purchase, hiring, or use by its members of supplies, machinery, or equipment; or in the financing of any such activities; or in any one or more of the activities specified in this section. (No association, however, shall handle the agricultural products of any non-member.

To engage in any activity connected with marketing, preservation or utilization of agricultural products of its members.

Purchase of supplies or equipment.

Financing activities.

Products of non-members.

(b) To borrow money and to make advances to members.

To borrow money and make advances.

(c) To act as the agent or representative of any member or members in any of the above mentioned activities.

To act as agent of members.

(d) To purchase or otherwise acquire, and to hold, own, and exercise all rights or ownership in, and to sell, transfer, or pledge shares of the capital stock or bonds of any corporation or association engaged in any related activity or in the handling or marketing of any of the products handled by the association.

To deal in stock or bonds of related corporations.

(e) To establish reserves and to invest the funds thereof in bonds or such other property as may be provided in the by-laws.

To establish reserves.

(f) To buy, hold, and exercise all privileges of ownership, over such real or personal property as may be necessary or convenient for the conducting and operation of any of the business of the association, or incidental thereto.

To buy and hold necessary property.

(g) To do each and everything necessary, suitable, or proper for the accomplishment of any one of the purposes or the attainment of any one or more of the objects herein enumerated; or conducive to or expedient for the interest or benefit of the association; and to contract accordingly; and in addition, to exercise and possess all powers, rights, and privileges necessary or incidental to the purposes for which the association is organized or to the activities in which it is engaged; and in addition, any other rights, powers, and privileges granted by the laws of this State to ordinary corporations, except such as are inconsistent with the express provisions of this act; and to do any such thing anywhere.

Enumeration of incidental powers.

SEC. 7. *Members.*

(a) Under the terms and conditions prescribed in its by-laws, an association may admit as members, or issue common stock, only to persons engaged in the production of the agricultural products to be handled by or through the association, including the lessees and tenants of land used for the production of such products and any lessors and landlords who receive as rent part of the crop raised on the leased premises.

Limitations on membership.

| | | | | | | | | | | | |
|---|---|-------|----------------------------------|----------|--|-------------------|--|-------|--|----------------------|---|
| Members other than natural persons. | (b) If a member of a nonstock association be other than a natural person, such member may be represented by any individual, associate, officer, or member thereof, duly authorized in writing. | | | | | | | | | | |
| One association may be member of another. | (c) One association organized hereunder may become a member or stockholder of any other association or associations, organized hereunder. | | | | | | | | | | |
| Articles of incorporation. | SEC. 8. <i>Articles of incorporation.</i> Each association formed under this act must prepare and file articles of incorporation, setting forth : <table> <tr> <td>Name.</td><td>(a) The name of the association.</td></tr> <tr> <td>Purpose.</td><td>(b) The purposes for which it is formed.</td></tr> <tr> <td>Principal office.</td><td>(c) The place where its principal business will be transacted.</td></tr> <tr> <td>Term.</td><td>(d) The term for which it is to exist, not exceeding fifty (50) years.</td></tr> <tr> <td>Number of directors.</td><td>(e) The number of directors thereof, which must not be less than five (5), and may be any number in excess thereof, and the term of office of such directors.</td></tr> </table> | Name. | (a) The name of the association. | Purpose. | (b) The purposes for which it is formed. | Principal office. | (c) The place where its principal business will be transacted. | Term. | (d) The term for which it is to exist, not exceeding fifty (50) years. | Number of directors. | (e) The number of directors thereof, which must not be less than five (5), and may be any number in excess thereof, and the term of office of such directors. |
| Name. | (a) The name of the association. | | | | | | | | | | |
| Purpose. | (b) The purposes for which it is formed. | | | | | | | | | | |
| Principal office. | (c) The place where its principal business will be transacted. | | | | | | | | | | |
| Term. | (d) The term for which it is to exist, not exceeding fifty (50) years. | | | | | | | | | | |
| Number of directors. | (e) The number of directors thereof, which must not be less than five (5), and may be any number in excess thereof, and the term of office of such directors. | | | | | | | | | | |
| Rights and interests of members. | (f) If organized without capital stock, whether the property rights and interest of each member shall be equal or unequal ; and if unequal, the articles shall set forth the general rule or rules applicable to all members by which the property rights and interests, respectively, of each member may and shall be determined and fixed ; and this association shall have the power to admit new members who shall be entitled to share in the property of the association with the old members, in accordance with such general rule or rules. This provision of the articles of incorporation shall not be altered, amended, or repealed except by the written consent or the vote of three-fourths of the members. | | | | | | | | | | |
| Admission of members. | (g) If organized with capital stock, the amount of such stock and the number of such shares into which it is divided and the par value thereof. The capital stock may be divided into preferred and common stock. If so divided, the articles of incorporation must contain a statement of the number of shares of stock to which preference is granted and the number of shares of stock to which no preference is granted and the nature and extent of the preference and privileges granted to each. | | | | | | | | | | |
| Three-fourths of members to agree to amendment or repeal. | The articles must be subscribed by the incorporators and acknowledged by one of them before an officer authorized by the law of this State to take and certify acknowledgments of deeds and conveyances ; and shall be filed in accordance with the provisions of the general corporation law of this State ; and when so filed the said articles of incorporation, or certified copies thereof, shall be received in all the courts of this State, and other places, as <i>prima facie</i> evidence of the facts contained therein, and of the due incorporation of such association. A certified copy of the articles of incorporation shall also be filed with the chief of the division of markets. | | | | | | | | | | |
| Amount of capital stock and number of shares. | | | | | | | | | | | |
| Preferred and common stock. | | | | | | | | | | | |
| Number of each. | | | | | | | | | | | |
| Extent of preference. | | | | | | | | | | | |
| Execution and acknowledgment. | | | | | | | | | | | |
| Articles to be filed. | | | | | | | | | | | |
| Copies received as evidence. | | | | | | | | | | | |
| Copy filed with chief of division of markets. | | | | | | | | | | | |

SEC. 9. *Amendments to articles of incorporation.* The articles of incorporation may be altered or amended at any regular meeting or any special meeting called for that purpose. An amendment must first be approved by two-thirds of the directors, and then adopted by a vote representing a majority of all the members of the association. Amendments to the articles of incorporation, when so adopted, shall be filed in accordance with the provisions of the general corporation law of this State.

Amendments to articles.

Approved by directors.

Vote of a majority of all members.

Amendments to be filed.

SEC. 10. *By-laws.* Each association incorporated under this act must, within thirty (30) days after its incorporation, adopt for its government and management a code of by-laws, not inconsistent with the powers granted by this act. A majority vote of the members or stockholders, or their written assent, is necessary to adopt such by-laws. Each association under its by-laws may also provide for any or all of the following matters:

By-laws adopted within 30 days.

Vote necessary for adoption.

(a) The time, place, and manner of calling and conducting its meetings.

Time, place, and manner of meetings.

(b) The number of stockholders or members constituting a quorum.

Quorum.

(c) The right of members or stockholders to vote by proxy or by mail, or by both, and the conditions, manner, form, and effects of such votes.

Right to vote by proxy or mail.

(d) The number of directors constituting a quorum.

Quorum of directors.

(e) The qualifications, compensations, and duties and terms of office of directors and officers; time of their election, and the mode and manner of giving notice thereof.

Qualification, pay, duties, and terms of directors and officers.
Elections.
Penalties.

(f) Penalties for violations of the by-laws.

Fees.

(g) The amount of entrance, organization, and membership fees, if any; the manner and method of collection of the same, and the purposes for which they may be used.

(h) The amount which each member or stockholder shall be required to pay annually or from time to time, if at all, to carry on the business of the association, the charge, if any, to be paid by each member or stockholder for services rendered by the association to him, and the time of payment and the manner of collection; and the marketing contract between the association and its members or stockholders which every member or stockholder may be required to sign.

Annual dues.

Charges for service.

Marketing contract.

(i) The number and qualification of members or stockholders of the association and the conditions precedent to membership or ownership of common stock; the method, time, and manner of permitting members to withdraw or the holders of common stock to transfer their stock; the manner of assignment and transfer of the interest of members, and of the shares of common stock; the conditions upon which, and time when membership of any member shall cease; the automatic suspension of the rights of a member when he ceases to be eligible to membership in the association,

Qualifications of members and stock holders.
Transfer of stock or interest.

Conditions of withdrawal.

Suspension of rights.

- Mode of expulsion.** and mode, manner, and effect of the expulsion of a member; manner of determining the value of a member's interest and provision for its purchase by the association upon the death or withdrawal of a member or stockholder, or upon the expulsion of a member or forfeiture of his membership, or at the option of the association, by conclusive appraisal by the board of directors. In case of the withdrawal or expulsion of a member the board of directors shall equitably and conclusively appraise his property interests in the association, and shall fix the amount thereof in money, which shall be paid to him within one year after such expulsion or withdrawal.
- Determination of member's interest.**
- Provision for purchase by association.**
- Appraisalment of and payment for interest on withdrawal or suspension.**
- Regular meetings.** SEC. 11. *General and special meetings; how called.* In its by-laws each association shall provide for one or more regular meetings annually. The board of directors shall have the right to call a special meeting at any time, and ten per cent of the members or stockholders may file a petition stating the specific business to be brought before the association, and demand a special meeting at any time. Such meeting must thereupon be called by the directors. Notice of all meetings, together with a statement of the purposes thereof, shall be mailed to each member at least ten days prior to the meeting: *Provided, however,* that the by-laws may require instead that such notice may be given by publication in a newspaper of general circulation, published at the principal place of business of the association.
- Special meetings.**
- Notice of meetings.**
- SEC. 12. *Directors; election.*
- Number and election of directors.** (a) The affairs of the association shall be managed by a board of not less than five directors, elected by the members or stockholders from their own number. The by-laws may provide that the territory in which the association has members shall be divided into districts, and that the directors shall be elected according to such districts. In such case the by-laws shall specify the number of directors to be elected by each district, the manner and method of reapportioning the directors and of redistricting the territory covered by the association. The by-laws may provide that primary elections should be held in each district to elect the directors apportioned to such districts, and the result of all such primary elections must be ratified by the next regular meeting of the association.
- Election by districts.**
- Primary elections.**
- (b) The by-laws shall provide that one or more directors shall be appointed by the director of agricultural extension or any other public official or commission. The directors so appointed need not be members or stockholders of the association, but shall have the same powers and rights as other directors.
- Directors appointed by public officials.**
- (c) An association may provide a fair remuneration for the time actually spent by its officers and directors in its service. No director, during the term of his office, shall be a party to a contract for profit with the association differing in any way from the busi-
- Pay of officers and directors.**
- Special contracts of directors forbidden.**

ness relations accorded regular members or holders of common stock of the association, or to any other kind of contract differing from terms generally current in that district.

(d) When a vacancy on the board of directors occurs, other than by expiration of term, the remaining members of the board, by a majority vote, shall fill the vacancy, unless the by-laws provide for an election of directors by district. In such case the board of directors shall immediately call a special meeting of the members of stockholders in that district to fill the vacancy: *Provided*, that this subsection shall not apply to the director or directors appointed under the provisions of subsection (b) of this section: *Provided further*, that any vacancy occurring in the office of a director appointed under subsection (b) of this section shall be filled in the same manner as the original appointment was made.

Vacancies.

Proviso; Vacancy in appointed directors.

SEC. 13. *Election of officers.* The directors shall elect from their number a president and one or more vice presidents. They shall also elect a secretary and treasurer, who need not be directors, and they may combine the two latter offices and designate the combined office as secretary-treasurer. The treasurer may be a bank or any depository, and as such shall not be considered an officer, but as a function of the board of directors. In such case the secretary shall perform the usual accounting duties of the treasurer, excepting that the funds shall be deposited only as authorized by the board of directors.

President and vice presidents.
Secretary and treasurer or secretary-treasurer.

Bank may be treasurer.

SEC. 14. *Stock; membership certificates; when issued; voting; liability; limitation on transfer of ownership.*

(a) When a member of an association established without capital stock has paid his membership fee in full, he shall receive a certificate of membership.

Certificate of membership.

(b) No association shall issue stock to a member until it has been fully paid for. The promissory notes of the members may be accepted by the association as full or partial payment. The association shall hold the stock as security for the payment of the note, but such retention as security shall not effect the members' right to vote.

Stock not issued until paid for.
Notes accepted in payment.
Stock held as security.

(c) Except for debts lawfully contracted between him and the association, no member shall be liable for the debts of the association to an amount exceeding the sum remaining unpaid on his membership fee or his subscription to the capital stock, including any unpaid balance on any promissory notes given in payment thereof.

Personal liability.

(d) No stockholder of a coöperative association shall own more than one-twentieth of the common stock of the association; and an association, in its by-laws, may limit the amount of common stock which one member may own to any amount less than one-twentieth of the common stock.

Maximum holdings.

| | |
|--|--|
| Votes. | (e) No member or stockholder shall be entitled to more than one vote. |
| Preferred stock. | (f) Any association organized with stock under this act may issue preferred stock, with or without the right to vote. Such stock may be redeemable or retirable by the association on such terms and conditions as may be provided for by the articles of incorporation and printed on the face of the certificate. |
| Prohibition of transfers. | (g) The by-laws shall prohibit the transfer of the common stock of the association to persons not engaged in the production of the agricultural products handled by the association, and such restrictions must be printed upon every certificate of stock subject thereto. |
| Purchase of stock by association. | (h) The association may at any time, except when the debts of the association exceed fifty per cent (50%) of the assets thereof, buy in or purchase its common stock at book value thereof as conclusively determined by the board of directors, and pay for it in cash within one (1) year thereafter. |
| Removal of officer or director. Charges. Petition for removal. | SEC. 15. <i>Removal of officer or director.</i> Any member may bring charges against an officer or director by filing them in writing with the secretary of the association, together with a petition signed by ten per cent of the members, requesting the removal of the officer or director in question. The removal shall be voted upon at the next regular or special meeting of the association, and by a vote of a majority of the members, the association may remove the officer or director and fill the vacancy. The director or officer against whom such charges have been brought shall be informed in writing of the charges previous to the meeting, and shall have an opportunity at the meeting to be heard in person or by counsel, and to present witnesses; and the person or persons bringing the charges against him shall have the same opportunity. |
| Vote on removal. | |
| Notice to director or officer. | |
| Hearing. | |
| Petition for removal of district directors. | In case the by-laws provide for election of directors by districts, with primary elections in each district, then the petition for removal of a director must be signed by twenty per cent of the members residing in the district from which he was elected. The board of directors must call a special meeting of the members residing in that district to consider the removal of the director. By a vote of the majority of the members of that district, the director in question shall be removed from office: <i>Provided</i> , that this section shall not apply to directors appointed under subsection (b) of section twelve of this act. |
| Meeting of members residing in district. | |
| Proviso: Appointed directors. | |
| Referendum. | SEC. 16. <i>Referendum.</i> Upon demand of one-third of the entire board of directors, any matter that has been approved or passed by the board must be referred to the entire membership of the stockholders for decision at the next special or regular meeting: <i>Provided, however</i> , that a special meeting may be called for the purpose. |
| Proviso: Special meeting. | |

SEC. 17. *Marketing contract.*

(a) The association and its members may make and execute marketing contracts, requiring the members to sell, for any period of time, not over ten years, all or any specified part of their agricultural products or specified commodities exclusively to or through the association or any facilities to be created by the association. The contract may provide that the association may sell or resell the products of its members, with or without taking title thereto, and pay over to its members the resale price, after deducting all necessary selling, overhead, and other costs and expenses, including interest on preferred stock, not exceeding eight per cent per annum, and reserves for retiring the stock, if any; and other proper reserves; and interest not exceeding eight per cent per annum upon common stock.

Marketing contracts.
Duration.

Provisions of contract.

(b) The by-laws and the marketing contract may fix, as liquidated damages, specific sums to be paid by the member or stockholder to the association upon the breach by him of any provision of the marketing contract regarding the sale or delivery or withholding of products; and may further provide that the member will pay all costs, premiums for bonds, expenses and fees in case any action is brought upon the contract by the association; and any such provisions shall be valid and enforceable in the courts of this State.

Damages fixed in contract.

Payment of costs and expenses in actions on contract.

(c) In the event of any such breach or threatened breach of such marketing contract by a member, the association shall be entitled to an injunction to prevent the further breach of the contract, and to a degree of specified performance thereof. Pending the adjudication of such an action, and upon filing a verified complaint showing the breach or threatened breach, and upon filing a sufficient bond, the association shall be entitled to a temporary restraining order and preliminary injunction against the member.

Remedy by injunction.

Restraining order.

SEC. 18. *Purchasing business of other associations, persons, firms, or corporations; payment; stock issued.* Whenever an association organized hereunder with preferred capital stock, shall purchase the stock or any property, or any interest in any property of any person, firm, or corporation or association, it may by agreement with the other party or parties to the transaction discharge the obligations so incurred, wholly or in part, by exchanging for the acquired interest shares of its preferred capital stock to an amount which at par value would equal a fair market value of the stock or interest so purchased, as determined by the board of directors. In that case the transfer to the association of the stock or interest purchased shall be equivalent to payment in cash for the shares of stock issued.

Exchange of stock for purchases.

Transfer of stock to be payment in cash.

SEC. 19. *Annual reports.* Each association formed under this act shall prepare and make out an annual report on forms fur-

Annual reports.
Forms.

Details.

nished by the division of markets, containing the name of the association, its principal place of business, and a general statement of its business operations during the fiscal year, showing the amount of capital stock paid up, and the number of stockholders of a stock association or the number of members and amount of membership fees received, if a nonstock association; the total expenses of operations; the amount of its indebtedness, or liability, and its balance sheets.

Conflicting laws not to apply.

SEC. 20. *Conflicting laws not to apply.* Any provisions of law which are in conflict with this act shall not be construed as applying to the associations herein provided for.

Limitation of use of term co-operative.

SEC. 21. *Limitation of use of term "coöperative."* No person, firm, corporation, or association hereafter organized or doing business in this State shall be entitled to use the word "coöperative" as part of its corporate or other business name or title unless it has complied with the provisions of this act.

Elimination of term.

Any person, firm, corporation, or association now organized and existing, or doing business in this State, and embodying the word "coöperative" as part of its corporate or other business name or title, and which is not organized in compliance with the provisions of this act, must, within six months from the date at which this act goes into effect, eliminate the word "coöperative" from its said corporate or other business name or title.

Interest in other corporations or associations.

SEC. 22. *Interest in other corporations or associations.* An association may organize, form, operate, own, control, have interest in, own stock of, or be a member of any other corporation or corporations, with or without capital stock, and engaged in preserving, drying, processing, canning, packing, storing, handling, shipping, utilizing, manufacturing, marketing, or selling of the agricultural products handled by the association, or the by-products thereof. If such corporations are warehousing corporations, they may issue legal warehouse receipts to the association, or to any other person, and such legal warehouse receipts shall be considered as adequate collateral to the extent of the current value of the commodity represented thereby. In case such warehouse is licensed or licensed and bonded under the laws of this State or the United States, its warehouse receipt shall not be challenged or discriminated against because of ownership or control, wholly or in part, by the association.

Warehouse corporations.

Discrimination forbidden.

Contracts and agreements with other associations.

SEC. 23. *Contracts and agreement with other associations.* Any association may, upon resolution adopted by its board of directors, enter into all necessary and proper contracts and agreements, and make all necessary and proper stipulations, agreements and contracts and arrangements with any other coöperative corporation, association, or associations, formed in this or in any other State, for the coöperative and more economical carrying on of its business, or any part or parts thereof. Any two or more associations

Co-operation by associations.

may, by agreement between them, unite in employing and using or may separately employ and use the same methods, means, and agencies for carrying on and conducting their respective businesses.

SEC. 24. *Association heretofore organized may adopt the provisions of this act.* Any corporation or association organized under previously existing statutes may, by a majority vote of its stockholders or members, be brought under the provisions of this act by limiting its membership and adopting the other restrictions as provided herein. It shall make out in duplicate a statement signed and sworn to by its directors, upon forms supplied by the Secretary of State, to the effect that the corporation or association has by a majority vote of its stockholders or members decided to accept the benefits and be bound by the provisions of this act, articles of incorporation shall be filed as required in section eight, except that they shall be signed by the members of the board of directors. The filing fee shall be the same as for filing an amendment to articles of incorporation.

Associations heretofore organized.

Authentication of articles of incorporation.

Filing fee.

SEC. 25. *Misdemeanor; breach of marketing contract of cooperative association; spreading false reports about the finances or management thereof.* Any person or persons, or any corporation whose officers or employees knowingly induces or attempts to induce any member or stockholder of an association organized hereunder to breach his marketing contract with the association, or who maliciously and knowingly spreads false reports about the finances or management thereof shall be guilty of a misdemeanor and subject to a fine of not less than one hundred dollars (\$100), and not more than one thousand dollars (\$1,000), for such offense and shall be liable to the association aggrieved in a civil suit in the penal sum of five hundred dollars (\$500) for each such offense: *Provided*, that this section shall not apply to a *bona fide* creditor of any member or stockholder of such association, or the agents or attorney of any such *bona fide* creditor, endeavoring to make collection of the indebtedness.

Actions declared misdemeanor.

Punishment.

Liability in civil suit.

Proviso: Collections from member or stockholder.

27 SEC. 26. *Associations not in restraint of trade.* No association organized hereunder shall be deemed to be a combination in restraint of trade or an illegal monopoly; or an attempt to lessen competition or fix prices arbitrarily, nor shall the marketing contracts or agreements between the association and its members, or any agreements authorized in this act be considered illegal or in restraint of trade.

Associations not in restraint of trade.

SEC. 27. *Constitutionality.* If any section of this act shall be declared unconstitutional for any reason, the remainder of the act shall not be affected thereby.

Constitutionality.

SEC. 28. *Application of general corporation laws.* The provisions of the general corporation laws of this State, and all powers and rights thereunder, shall apply to the associations organized

Application of general law.

hereunder, except where such provisions are in conflict with or inconsistent with the express provisions of this act.

License fee.

SEC. 29. *Annual license fees.* Each association organized hereunder shall pay an annual license fee of ten dollars (\$10), but shall be exempt from all franchise or license taxes.

Filing fees.

SEC. 30. *Filing fees.* For filing articles of incorporation, an association organized hereunder shall pay ten dollars (\$10); and for filing an amendment to the articles, two dollars and one-half (\$2.50).

SEC. 31. This act shall be in force from and after its ratification.

Ratified this the 7th day of March, A.D. 1921.

CHAPTER 88

[C. S., SUBCHAPTER 3, ART. 23]

AN ACT TO AMEND THE MUNICIPAL FINANCE ACT RELATING TO LITIGATION PENDING AUGUST 26, 1920.

The General Assembly of North Carolina do enact:

Power to issue bonds.

SECTION 1. That chapter three of the Public Laws, extra session one thousand nine hundred and twenty, be amended as follows: insert a period in place of the comma after the word "validated" in line twenty-five of section three on page fifty-six and strike out the remainder of said section.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 14th day of January, A.D. 1921.

CHAPTER 89

AN ACT TO AMEND SECTION 2482 OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

Proviso: Coupon book and trade checks.

SECTION 1. That section twenty-four hundred and eighty-two of the Consolidated Statutes be amended by adding the following after the word "advances" in line eight thereof: "*Provided, however,* that coupon books and trade checks commonly used by time merchants shall be considered as supplies advanced, when sold by merchants to customers, and charged for in the same manner."

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 90

AN ACT TO AMEND CHAPTER 46, ARTICLE 3, SECTION 2373,
OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA
OF 1919, PROVIDING FOR THE SPEEDY TRIAL OF
SUMMARY ACTIONS IN EJECTMENT.*The General Assembly of North Carolina do enact:*

SECTION 1. That chapter forty-six, article three, section two thousand three hundred and seventy-three of the Consolidated Statutes of North Carolina of nineteen hundred and nineteen, be and the same is amended by adding after the word "justice" and before the word "but" in the third line of said section two thousand three hundred and seventy-three the following words, to wit: "That upon appeal to the Superior Court either plaintiff or defendant may demand that the same shall be tried at the first term of said court after said appeal is docketed in said court, and said trial shall have precedence in the trial of all other cases, except the cases of exceptions to homestead: *Provided*, that said appeal shall have been docketed at least ten days prior to the convening of said court; and *Provided further*, that the presiding judge, in his discretion, may take up for trial in advance any pending case in which the rights of the parties or the public require it."

Trial at first term.

Precedence in trial.
 Proviso: To have been docketed ten days.
 Proviso: Discretion of judge.

SEC. 2. That this act shall not apply to the counties of Iredell, Mecklenburg, Cabarrus, Forsyth, Craven, Granville, Watauga, Davie, and Swain.

Counties not affected.

SEC. 3. This act shall be in force from and after its ratification. Ratified this the 4th day of March, A.D. 1921.

CHAPTER 91

AN ACT TO AMEND SECTION 3305 OF THE CONSOLIDATED
STATUTES, RELATIVE TO PROBATE WHERE CLERK IS
A PARTY.*The General Assembly of North Carolina do enact:*

SECTION 1. That section three thousand three hundred and five of the Consolidated Statutes of North Carolina be amended by adding at the end thereof the following: *Provided*, that nothing contained herein shall prevent the clerk of Superior Court, who is a stockholder or officer of any bank or other corporation, from adjudicating and ordering such instruments for registration, as have been acknowledged or proven before some justice of the peace or notary public.

Proviso: Clerk may order registration.

SEC. 2. That all probates heretofore made by any such clerk of conveyances or other papers by any corporation in which such

Probates validated.

was an officer or stockholder is hereby validated and declared sufficient for all such purposes.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 92

AN ACT TO AMEND SECTION 3299 OF THE CONSOLIDATED STATUTES, RELATIVE TO PROBATE WHERE CLERK IS A PARTY.

The General Assembly of North Carolina do enact:

Proviso: Clerk to
order registration.

SECTION 1. That section three thousand two hundred and ninety-nine of the Consolidated Statutes of North Carolina be amended by adding at the end thereof the following: *Provided*, that nothing contained herein shall prevent the clerk of the Superior Court, who is a stockholder or officer of any bank or other corporation, from adjudicating and ordering such instruments for registration, as have been acknowledged or proven before some justice of the peace or notary public.

Probates vali-
dated.

SEC. 2. That all probates heretofore made by any such clerk of conveyances or other papers by any corporation in which such was an officer or stockholder is hereby validated and declared sufficient for all such purposes.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 93

AN ACT TO PERMIT PAYMENT TO CLERK OF THE SUPERIOR COURT OF SUMS OF MONEY, NOT EXCEEDING \$300, DUE AND OWING TO PERSONS DYING INTESTATE.

The General Assembly of North Carolina do enact:

Payment author-
ized.

SECTION 1. Where any person dies intestate and at the time of his or her death there is a sum of money owing to the said intestate not in excess of three hundred dollars, such sum may be paid into the hands of the clerk of the Superior Court, whose receipt for same shall be a full and complete release and discharge for such debt or debts, and the said clerk of the Superior Court is authorized and empowered to pay out such sum or sums in the following manner: First, for satisfaction of widow's year's allowance, after same has been assigned in accordance with law, if

Distribution.

such be claimed; second, for payment of funeral expenses, and if there be any surplus the same to be disposed of as is now provided by law.

SEC. 2. That this act shall apply to the counties of Guilford, Cabarrus, Iredell, Moore, Anson, Watauga, Cumberland, Johnston, Rutherford, Stanly, Davidson, Currituck, Yadkin, Alexander, Stokes, Clay, Greene, Wayne, Franklin, Macon, Beaufort, Swain, Haywood, Caldwell, Burke, Gates, Rockingham, Graham, Lee, Person, Catawba, Dare, Tyrrell, Perquimans, Transylvania, Duplin, Hyde, Pender, Alamance, and Harnett. Application of act.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 5th day of March, A.D. 1921.

CHAPTER 94

AN ACT TO AMEND SECTION 817, CONSOLIDATED STATUTES OF NORTH CAROLINA.

WHEREAS, some doubt has arisen as to the exact meaning of section eight hundred and seventeen of the Revisal, and the right to levy a writ of attachment upon shares of stock in a resident corporation owned by a nonresident debtor when no officer of the said corporation may be found in the county of its principal office, but the corporation has property in charge of an individual; and Preamble: Doubt as to meaning of law.

WHEREAS, it is desired to clarify the law so as to make available to citizens of this State any property of a nonresident debtor which may be reached in the State: Now, therefore, Preamble: To clarify law.

The General Assembly of North Carolina do enact:

SECTION 1. That section eight hundred and seventeen of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding at the end of said section the following:

"Whenever a writ of attachment may be sued out against a nonresident debtor owning shares of stock in a resident corporation, and no officer of said resident corporation may be found in the county of its principal office upon whom service of said attachment may be made, said writ may be served by leaving a certified copy of the warrant of attachment with the person in charge of the property of said corporation in said county, together with a notice showing the stock levied upon." Service of attachment.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 95

AN ACT TO AMEND SECTION 2160 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO THE RESIGNATION OF GUARDIANS.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand one hundred and sixty (2160) of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding after the word "guardianship" and before the word "the" in line six thereof the following: "or the clerk of the Superior Court may be appointed receiver of the estate of the ward, and if so appointed."

Clerk may be appointed receiver.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification. Ratified this the 8th day of March, A.D. 1921.

CHAPTER 96

AN ACT TO AMEND CHAPTER 96, PUBLIC LAWS OF NORTH CAROLINA, EXTRA SESSION 1920, RELATING TO CIVIL PROCEDURE, AND AUTHORIZING CLERKS OF THE SUPERIOR COURT TO ENTER JUDGMENT FORECLOSING MORTGAGES AND OTHER CONVEYANCES OF PROPERTY TO SECURE ANY DEBT, AND TO CONFIRM REPORTS OF SALE MADE THEREUNDER.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter ninety-six, Public Laws of North Carolina, extra session of one thousand nine hundred and twenty, be and the same is hereby amended by adding at the end of section eight thereof the following:

"That in all cases where the clerks of the Superior Court enter judgment by default final upon any debt secured by mortgage, deed of trust, or other conveyance of any kind, or by a pledge of property, the said clerks of the Superior Court are authorized and empowered to order a foreclosure of such mortgage, deed of trust, or other conveyance, and order a sale of the property so conveyed or pledged upon such terms as appear to be just; and the said clerks of the Superior Court shall have all the power and authority now exercised by the judge of the Superior Court to appoint commissioners to make such sales, to receive the reports thereof, and to confirm the report of sale of or to order a resale, and to that end they are authorized to continue such causes from time to time as may be required to complete the sale, and in the final judgment in said causes they shall order the execution and deliv-

Clerks to order foreclosure and sale.

Appointment of commissioners.

Confirmation of sale or order for resale.
Continuance of cases.
Orders for execution and delivery of deeds.

ery of all necessary deeds and make all necessary orders disbursing the funds arising from the sales."

Orders for disbursement of funds.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 97

AN ACT TO AMEND SECTION 643 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, AUTHORIZING THE TRIAL JUDGE TO ENLARGE THE TIME IN WHICH TO SERVE STATEMENT AND COUNTER STATEMENT OF CASE ON APPEAL.

The General Assembly of North Carolina do enact:

SECTION 1. That section six hundred and forty-three (643) of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding at the end thereof the following:

"Provided, that the judge trying the case shall have the power, in the exercise of his discretion, to enlarge the time in which to serve statement of case on appeal and exceptions thereto or counter statement of case."

Proviso: Presiding judge may extend time.

SEC. 2. That all laws or clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 98

AN ACT TO AMEND SECTION 31, ARTICLE 7, CHAPTER 1, OF CONSOLIDATED STATUTES, SO AS TO SECURE TO THE SURVIVING HUSBAND OR WIDOW OR NEXT OF KIN THE RIGHT TO ADMINISTER UPON THE ESTATE OF DECEASED RELATIVES.

The General Assembly of North Carolina do enact:

SECTION 1. That section thirty-one of article seven, chapter one, of the Consolidated Statutes shall be amended so that the said section shall hereafter read as follows:

"31. Letters revoked on application of surviving husband or widow or next of kin, or for disqualification or default. If, after any letters have been issued, it appears to the clerk, or if complaint is made to him on affidavit, that the surviving husband or widow

Letters revoked on application of surviving husband or widow or next of kin or for disqualification or default.

or next of kin in the order of priority set out in subsections one and two of section six of article three of this chapter, applies for letters of administration on said estate, and notwithstanding said applicants may have renounced their right to administer, if otherwise qualified, or that any person to whom they were issued is legally incompetent to have such letters, or that such person has been guilty of default or misconduct in the due execution of his office, or that issue of such letters was obtained by false representations made by such person, the clerk shall issue an order requiring such person to show cause why the letters should not be revoked. On the return of such order, duly executed, if the objections are found valid, the letters issued to such person must be revoked and superceded, and his authority shall thereupon cease."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 99

AN ACT TO AMEND SECTION 4139, CONSOLIDATED STATUTES, FOR PROBATE OF WILLS WHERE CLERK IS A SUBSCRIBING WITNESS.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand one hundred and thirty-nine, Consolidated Statutes, be and the same is hereby amended by adding to the end thereof the following:

Probate of wills
when clerk of
court a witness.

Petition for probate.
Procedure.

Record in county
of subscribing
witness.

Letters of admin-
istration.

Title to pass.

"If the clerk of the Superior Court having jurisdiction to probate any will be a subscribing witness thereto, then the clerk of the Superior Court of any adjoining county shall have jurisdiction to probate said will, and upon petition filed before him by any one interested in any way in said will, he shall proceed to have said will produced before him, and the said will shall thereupon be probated, recorded, and filed as provided by this chapter, and a duly certified copy of the said will, together with the probate of the same, and the said petition, under the hand and seal of the said clerk, shall be filed and recorded in the Book of Wills, in the office of the clerk of the Superior Court of the county whose clerk was a subscribing witness thereto, and the clerk in said last mentioned county is hereby authorized to issue letters to personal representatives, who may qualify and administer the estate in said will as if originally probated in said county, and the title to all property, both real and personal, conveyed and devised in said will, shall be as good and effectual as if the said will had been

originally probated and recorded in said last mentioned county:
Provided, this act shall not effect vested rights or pending litiga-
 tions."

Proviso: Vested
 rights and pend-
 ing suits.

SEC. 2. That all laws and clauses of laws in conflict with this
 act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratifi-
 cation.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 100

AN ACT TO AMEND CHAPTER 168, PUBLIC LAWS OF 1917, RELATING TO CONSOLIDATION OF CERTAIN CRIMINAL CASES.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and sixty-eight of the
 Public Laws of one thousand nine hundred and seventeen be
 amended as follows: In section one, in lines nine and ten, by
 striking out after the words "for the first count" the following:
 "and half fees for each subsequent count upon which conviction
 is had," and insert in lieu thereof the following: "and a half fee
 for only one subsequent count upon which conviction is had or plea
 of guilty entered." Fees.

SEC. 2. That this act shall be in force from and after its ratifi-
 cation.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 101

AN ACT TO AMEND CHAPTER 215, PUBLIC LAWS OF 1919, RELATING TO THE REPRESSION OF PROSTITUTION.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter two hundred and fifteen of the Public
 Laws of one thousand nine hundred and nineteen be and the same
 is hereby amended by striking out subsections "(a)" and "(b)"
 under section five of said act, and inserting in lieu thereof the
 following:

"(a) That any person who shall be deemed guilty in the first
 degree, as set forth in section four, shall be guilty of a misde-
 meanor, and may be fined or imprisoned in the discretion of the
 court, or may be committed to any penal or reformatory institu-
 tion in this State: *Provided*, that in case of a commitment to a
 Punishment:
 Cases in first
 degree.

reformatory institution, the commitment shall be made for an indeterminate period of time of not less than one nor more than three years in duration, and the board of managers or directors of the reformatory institution shall have authority to discharge or to place on parol any person so committed after the service of the minimum term or any part thereof, and to require the return to the said institution for the balance of the maximum term of any person who shall violate the terms or conditions of the parol.

Punishment for
second degree.

“(b) That any person who shall be deemed guilty in the second degree, as set forth in section four, shall be guilty of a misdemeanor, and shall be fined or imprisoned at the discretion of the court: *Provided*, that the defendant may be placed on probation in the care of a probation officer designated by law, or theretofore appointed by the court.”

Proviso: Probation.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of March, A.D. 1921.

CHAPTER 102

AN ACT TO REPEAL SECTION 2518 OF THE CONSOLIDATED STATUTES, RELATING TO THE LIABILITY OF A HUSBAND FOR THE TORTS OF HIS WIFE.

The General Assembly of North Carolina do enact:

SECTION 1. That no husband shall be liable for damages accruing from any tort committed by his wife, or for any costs or fines incurred in any criminal proceeding against her.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force from and after its ratification, but shall not affect pending litigation.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 103

AN ACT TO AMEND SECTION 4450 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Order of conviction of delinquent husband.

SECTION 1. That section four thousand four hundred and fifty of the Consolidated Statutes of North Carolina be amended by adding to the end of said section the following: “that upon con-

viction of any husband as herein provided, the court having jurisdiction thereof, may in his discretion make such order as in his judgment will best provide for the support of such wife or children, and may commit the said husband to the common jail of the county, to be hired out by the county commissioners for such length of time as the court may deem proper, which said wages or salary shall be paid to the said wife or children, to be used toward their support."

Commitment and hiring.

Wages and salary paid to wife or children.

SEC. 2. That all laws in conflict with this act are hereby repealed.

Repealing clause

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 104

[C. S., 7994, SUBSECTION 2]

AN ACT TO REPEAL THE PENALTIES IN THE PAYMENT OF TAXES.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter sixty-two of the Public Laws of extra session of one thousand nine hundred and twenty be amended by striking out section two and inserting: "All taxes shall be due on the first Monday in October of each year, and on all taxes paid in the months of October and November a discount shall be given to the taxpayer of one per cent. All taxes paid in the months of December, January, February, March, and April shall be paid at the net amount charged, and the sheriff or tax collector shall settle at the net amount charged for said months. That this act shall only apply to the collection of taxes levied for the year one thousand nine hundred and twenty."

When taxes due.

Discounts.

Taxes at net amount.

Settlement.

Limitation of act.

Ratified this the 29th day of January, A.D. 1921.

CHAPTER 105

AN ACT RELATING TO THE COURTS OF PASQUOTANK AND CAMDEN COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes, one thousand nine hundred and nineteen, be amended as follows:

Camden—First Monday after the first Monday in March, and the third Monday after the first Monday in September.

Camden.

Pasquotank.

Pasquotank—Ninth Monday before the first Monday in March, to continue for two weeks, for civil cases only; third Monday before the first Monday in March, for civil cases only; second Monday after the first Monday in March, and second Monday after the first Monday in September; ninth Monday after the first Monday in September; tenth Monday after the first Monday in September, for civil cases only.

SEC. 2. That act shall be in force and effect from and after its ratification.

Ratified this the 4th day of March, A.D. 1921.

CHAPTER 106

AN ACT TO AMEND SECTION 419 OF THE CONSOLIDATED STATUTES, AND SECTION 3299 OF THE CONSOLIDATED STATUTES, BY CORRECTING ERRORS THEREIN.

The General Assembly of North Carolina do enact:

Rights of co-tenants.

SECTION 1. That section four hundred and nineteen of the Consolidated Statutes be and the same is hereby amended by adding after the word "are" and before the word "affected" in line four of said section the word "not."

Order for probate.

SEC. 2. That section three thousand two hundred and ninety-nine of the Consolidated Statutes be amended by striking out the words "of the peace" after the word "justice" in line eight of said section and inserting in lieu thereof the words "of the Supreme Court."

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 107

AN ACT TO AUTHORIZE THE ISSUANCE OF STATE BONDS TO CARE FOR THE SHORT-TERM NOTES AUTHORIZED IN ACT RATIFIED ON THE 14TH DAY OF FEBRUARY, 1921.

The General Assembly of North Carolina do enact:

Purpose of bond issue.

SECTION 1. That in order to enable the State of North Carolina to pay off notes aggregating four million five hundred thousand dollars, authorized by an act entitled "An act to ratify the sale of four million five hundred thousand dollar notes of the State, and to authorize the issuance thereof, and to exempt the same from taxation, and the interest paid thereon from taxation as for

income, and to exempt the same from taxation when constituting a part of the surplus of any bank, trust company, or other corporation, and to permit executors, administrators, guardians, and fiduciaries generally to invest therein, and to provide for the renewal of the same," and ratified on the fourteenth day of February, one thousand nine hundred and twenty-one, being Senate Bill number three hundred and one and House Bill number five hundred and thirty-seven, and the amendments thereto. The State Treasurer is hereby authorized and directed to issue bonds of the State of North Carolina to an amount not to exceed the sum of four million five hundred thousand dollars.

Bond issue authorized.

Amount.

SEC. 2. All of said bonds, when issued as hereinafter provided, shall bear interest at a rate not to exceed five per cent per annum from the date of issue until paid, which interest shall be payable semiannually at such time and place as shall be named in the face of the bonds and coupons attached thereto as hereinafter provided.

Interest.

SEC. 3. That the bonds authorized and directed to be issued by this act shall be either coupon bonds or registered bonds, of the denomination of one hundred dollars, five hundred dollars, and one thousand dollars each, as may be determined by the State Treasurer, and shall be signed by the Governor and State Treasurer, and sealed with the Great Seal of the State. The coupons thereon may be signed by the State Treasurer alone, or may have a facsimile of his signature printed, engraved, or lithographed thereon; and the said bonds shall in all respects be in such form as the said State Treasurer may direct in conformity with this act, and the coupons thereon shall, after maturity, be receivable in payment of all taxes, debts, dues, licenses, fines, and demands due the State of North Carolina, of any kind whatsoever, which shall be expressed on the face of the said bonds.

Coupon or registered bonds.
Denominations.

Authentication.

Coupons receivable for taxes.

SEC. 4. If the bonds issued are registered bonds, they shall be made payable to the legal holder thereof, and shall be registered either in the office of the State Treasurer or in the office of such transfer agent as shall be named in the bonds, which shall be agreed upon by the State Treasurer, by and with the consent of the Council of State. Any coupon bond may be converted into a registered bond by the lawful holder thereof, which privilege shall be expressed in the face of the bond, and when such coupon bond is presented for registration, with all coupons attached thereto which have not fallen due, a registered bond shall be issued in lieu thereof to the lawful holder thereof, and the coupon bond with all attached coupons shall be canceled as in case the bond had been paid by the State Treasurer.

Registered bonds.
Registration.

Conversion of coupon bonds.

SEC. 4. The said bonds, when issued, shall be serial bonds, and payable in not less than three nor more than thirty years after date of issue.

Serial bonds.
Maturity.

| | |
|--|--|
| Sale of bonds. | SEC. 5. The said bonds herein authorized to be issued shall be sold by the State Treasurer by and with the consent of the Governor and the Council of State at such time and in such amounts and at such a rate of interest, not to exceed five per cent per annum, as shall be fixed and agreed upon by the Governor and Council of State. The State Treasurer is authorized to accept bids for the entire issue or any portion thereof, and to sell the bonds herein authorized in such manner as will secure the sale of the bonds at the best price not less than their par value. All bonds herein authorized when issued shall constitute valid obligations of the State of North Carolina, and the full faith, credit, and taxing power of the State of North Carolina is hereby pledged for the payment of the said bonds and the interest thereon, and the said bonds and coupons thereon, when issued, shall be exempt from all State, county, and municipal taxation or assessment, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise, and the interest thereon shall not be subject to taxation as for income, nor shall said bonds and coupons be subject to taxation when constituting a part of the surplus of any bank, trust company, or other corporation. |
| Interest. | |
| Obligation of bonds. | |
| Pledge of faith, credit, and taxing power. | |
| Exemption from taxation. | |
| Exemption of interest. | |
| Surplus of corporations. | |
| Investment of trust funds. | SEC. 6. It shall be lawful for all executors, administrators, guardians, sinking fund commissioners, and fiduciaries generally to invest in said bonds, and when funds in their hands are so invested, such executors, administrators, guardians, sinking fund commissioners, and fiduciaries shall not be liable for any loss which may be incurred by reason of investing therein. |
| Specific appropriation of proceeds. | SEC. 7. All of the funds received from the sale of said bonds shall be used to retire the notes authorized to be issued under the act heretofore cited and referred to, and for no other purpose except to defray the expenses incident to the issuance and sale of said bonds, and if the said bonds are not sold for a sufficient sum to pay the said notes authorized to be issued and the expenses incident to the issuance and sale of the bonds authorized to be issued then such expenses shall be paid for out of funds in the State Treasury not otherwise appropriated, the amount of expense incident to the issuance and sale of said bonds to be approved by the Governor and Council of State. |
| Deficiency supplied. | |
| Approval of expense. | |
| Aid and advice of citizens. | SEC. 8. The Governor is authorized to call in for aid and advice such citizens of North Carolina as in his opinion will aid in the selling of the bonds herein authorized to be sold, and who will from a patriotic sense of duty be willing to render such aid and advice as may be requested and required of them, and if in the opinion of the Governor and Council of State it is proper so to do, the Governor may appoint a commission of business men to take charge of the selling of the said bonds, and to make sale thereof, provided always the said bonds shall be sold at par and at the rate of interest fixed by the Governor and Council of State. |
| Sale commissioners. | |
| Proviso: Sale at par. | |

SEC. 9. In the event the bonds authorized by this act to be issued and sold are issued and sold, all other laws authorizing the sale of bonds for which the notes provided for in the act heretofore recited and referred to were issued, are repealed, it being the intent and purpose of the General Assembly that if the bonds are sold under this act, this act shall take the place of and stand for all other acts under which the bonds called for are to be sold. Laws repealed.

SEC. 10. This act shall be in force from and after its ratification.

Ratified this the 3d day of March, A.D. 1921.

CHAPTER 108

AN ACT TO AMEND SECTION 4146, CONSOLIDATED STATUTES, SO AS TO PROVIDE FOR CERTIFYING COPIES OF WILLS FROM ONE COUNTY TO ANOTHER, AND TO VALIDATE CERTAIN WILLS ALREADY SO CERTIFIED.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand one hundred and forty-six of the Consolidated Statutes be and the same is hereby amended by adding to the same the following: "That if said will contains a devise of real estate, outside said county where said will is probated, then a copy of the said will, together with the probate of the same, certified under the hand and seal of the clerk of the Superior Court of said county may be recorded in the Book of Wills and filed in the office of the clerk of the Superior Court of any county in the State in which said land is situated with the same effect as to passing the title to said real estate as if said will had originally been probated and filed in said county and the clerk of the Superior Court of said last mentioned county had had jurisdiction to probate the same." Will devising real estate outside of county of probate.

SEC. 2. That all wills which have heretofore been certified and recorded in the office of the clerk of the Superior Court of any county, substantially following the provisions of section one hereof, are hereby validated and approved as to the conveyance and transfer of any title to real estate as contained therein, to the same extent as if said wills had originally been probated and filed in said county, and the clerk of the Superior Court of said county had had jurisdiction to probate the same, provided the probates and witnesses to the said wills are sufficient and according to law. Record in county other than county of probate.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed. Effective to pass title.

SEC. 4. That this act shall be in force from and after its ratification. Wills heretofore certified and recorded validated.

Ratified this the 9th day of March, A.D. 1921. Repealing clause.

CHAPTER 109

AN ACT TO AMEND SECTION 273 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO BASTARDY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two hundred seventy-three of the Consolidated Statutes of North Carolina, be and the same is hereby amended by striking out the words "fifty dollars" in line three thereof, and insert in lieu thereof the words "two hundred dollars."

Allowance to mother.

Repealing clause.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification. Ratified this the 9th day of March, A.D. 1921.

CHAPTER 110

AN ACT TO AMEND ARTICLE 19, ARTICLE 22, AND ARTICLE 23 OF CHAPTER 27 OF THE CONSOLIDATED STATUTES, RELATING TO THE ESTABLISHMENT OF COUNTY RECORDERS' COURTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand five hundred and sixty-three of the Consolidated Statutes be and the same is hereby amended by striking out in lines four and five thereof the words "in the manner provided in this article."

Formation of court.

Term of office of recorder.

SEC. 2. That section one thousand five hundred and sixty-four of the Consolidated Statutes be and the same is hereby amended by inserting in line five thereof between the word "until" and the word "the" the following: "the first Monday in December after."

Transfer of cases by written request.

SEC. 3. That section one thousand five hundred and sixty-nine of the Consolidated Statutes be and the same is hereby amended by striking out the word "affidavit" in line one thereof and insert in lieu thereof the words "written request."

Proviso: Cases transferred from superior courts.

Case to stand for trial.

SEC. 4. That section one thousand five hundred and seventy of the Consolidated Statutes be and the same is hereby amended by adding at the end thereof the following provision: "Provided, that in the event any justice of the peace or other committing magistrate shall bind over to the Superior Court any person accused of a crime within the jurisdiction of the county recorder's court, the clerk of the Superior Court shall, upon his own motion, transfer all papers in the case to the recorder's court, and the case shall then stand for trial at the next succeeding term of said

recorder's court as if the defendant had been bound over to the recorder's court in the first instance; and *Provided further*, that in the event any justice of the peace or other committing magistrate shall bind over to the recorder's court any person charged with an offense beyond the jurisdiction of said court, the said recorder shall cause the accused person to enter into a new bond with sufficient surety for his appearance at the next succeeding term of the Superior Court of the county, and shall transmit all papers in the case to the said Superior Court, but this shall be done without additional cost to the accused person."

Proviso: Transfer of cases to superior court.

SEC. 5. That after section one thousand five hundred and seventy of the Consolidated Statutes a new section be inserted as follows: "Section 1570a. Whenever the clerk of the Superior Court shall transfer the papers in any case from the Superior Court to a county recorder's court, he shall at the same time issue a notice to the accused person and his surety, informing them that the cause has been so transferred and requiring accused person to appear at the next succeeding term of said recorder's court for trial, and, upon the service of said notice upon the accused person and his surety, at least five days before the beginning of the next succeeding term of the recorder's court, the case shall stand for trial at said term and the bond given by the accused person for his appearance at the next term of the Superior Court shall in all respects be valid and binding to compel the appearance of the accused person at the said next succeeding term of said recorder's court, and in case said notice is not served on the accused person and his surety at least five days before the beginning of the next succeeding term of the recorder's court, then the case shall not be tried without the consent of the accused person until the following term of the recorder's court."

Notice to accused of transfer.

Service of notice.

Case to stand for trial.
Obligation of bond.

Trial only by consent if notice not served.

SEC. 6. That section one thousand five hundred and seventy-one of the Consolidated Statutes be and the same is hereby amended by adding at the end thereof the following: "*Provided*, the recorder shall have authority to amend the warrant and to allow amendment of the affidavit at any time before judgment."

Proviso: Amendment to warrants and affidavits.

SEC. 7. That section one thousand five hundred and eighty-nine of the Consolidated Statutes be and the same is hereby amended by adding at the end thereof the following: "and the board of county commissioners of any county may likewise confer civil jurisdiction on the county recorder's court to try and determine civil actions as hereinafter provided wherein one or more of the parties, plaintiff or defendant, is a resident of said county or is doing business therein."

Civil jurisdiction.

SEC. 8. That section one thousand five hundred and ninety of the Consolidated Statutes be and the same is hereby amended by striking out the word "court" in line one of the said section, and inserting in lieu thereof "municipal and county recorder's courts."

Civil jurisdiction to municipal and county courts.

- SEC. 9. That section one thousand five hundred and ninety-one of the Consolidated Statutes be and the same is hereby amended by inserting between the words "issuing" and "process" in line one thereof the words "and serving." and said section is further amended by substituting a "comma" for the "period" after the word "court" at the beginning of line three thereof, and by adding thereafter the following: "*Provided*, it shall not be necessary to file written pleadings in any action of which justices of the peace now have jurisdiction."
- SEC. 10. That section one thousand five hundred and ninety-two of the Consolidated Statutes be and the same is hereby amended by substituting the word "five" for the word "three" in line four thereof.
- SEC. 11. That section one thousand five hundred and ninety-six of the Consolidated Statutes be and the same is hereby amended by adding at the end of the said section the following: "*Provided*, that appeals from a county recorder's court to the Superior Court of the said county shall be tried *de novo* in the Superior Court."
- SEC. 12. That section one thousand five hundred and ninety-eight of the Consolidated Statutes be and the same is hereby amended by adding at the end thereof the following: "*Provided*, that a judgment of the recorder's court shall not be a lien upon real estate until docketed in the Superior Court."
- SEC. 13. That after section one thousand five hundred and ninety-eight of the Consolidated Statutes a new section be inserted, as follows: "Section 1598a. In cases in which the recorder or judge and the solicitor of the county recorders' courts shall be paid salaries, in lieu of fees for such recorder or judge or solicitor, the clerk of the recorder's court shall tax against the defendant who is convicted, or who confesses his guilt, or upon whom judgment is suspended in said court in cases originally within the jurisdiction of the justice of the peace, a tax fee of three dollars in each case, and in all other cases within the jurisdiction of the said recorder's court a tax fee of six dollars, and these several sums when collected shall be paid over by said clerk to the treasurer or financial agent of the county, to be kept by him as a separate and distinct fund to be known as the recorder's court fund. This fund shall be used only in paying the salary of the recorder and prosecuting attorney of said court, and the other expenses of the court. In all civil actions the clerk shall tax against the losing party the sum of three dollars in cases originally within the jurisdiction of the justice of the peace, and the sum of six dollars in all other cases, and all sums so collected shall be disposed of as above provided for tax fees in criminal actions."
- Rule for serving process.
- Proviso: Written pleadings.
- Deposit for jury trial.
- Proviso: Appeals tried *de novo*.
- Proviso: Judgment not lien until docketed.
- Fees taxed when court officer on salary.
- Cases within jurisdiction of justices. Other cases. Recorder's court fund.
- Use of fund.
- Tax fees in civil actions.

SEC. 14. That section one thousand five hundred and ninety-nine of the Consolidated Statutes be and the same is hereby amended by adding at the end thereof the following: "except county recorders' courts which may be established by the county commissioners of any county without a popular vote."

County recorders' courts may be established by county commissioners.

SEC. 15. That section one thousand six hundred and five of the Consolidated Statutes be and the same is hereby repealed.

Establishment.

SEC. 16. That section one thousand six hundred and eight of the Consolidated Statutes be and the same is hereby amended by inserting between the word "ten" and the word "fifteen" the words "except as to Granville County," and between the words "fifteen" and "seventeen" the words "except as to Iredell County," and adding after the words "Twentieth Judicial District" the words "except as to Cherokee County."

Granville County.
Iredell County.
Cherokee County.

SEC. 17. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 111

AN ACT TO PROTECT HOTELS AND LODGING-HOUSE KEEPERS AGAINST IMMORAL PRACTICES OF GUESTS.

The General Assembly of North Carolina do enact:

SECTION 1. That no person shall write, or cause to be written, or if in charge of a register knowingly permit to be written, in any register in any lodging-house or hotel any other or different name or designation than the true name or names in ordinary use of the person registering or causing himself to be registered therein. That any person occupying any room or rooms in any lodging-house or hotel shall register or cause himself to be registered where registration is required by such lodging-house or hotel. That any person registering or causing himself to be registered at any lodging-house or hotel shall write, or cause to be written, in the register of such lodging-house or hotel the correct address of the person registering, or causing himself to be registered. Any person violating any provision of this act shall be guilty of a misdemeanor, and upon conviction shall be punished by a fine not exceeding two hundred dollars (\$200). That this act shall not apply to any peace officer of this State who shall privately give his true name to the clerk or proprietor of such hotel or lodging-house.

Registration to be in true name.

Occupants of rooms to register.

Registration of address.

Misdemeanor.

Punishment.

Peace officers.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 112

AN ACT TO MAKE IT UNLAWFUL TO DEPOSIT IN THE
MAILS OR TRANSMIT ANONYMOUS LETTERS OR
THREATENING LETTERS.*The General Assembly of North Carolina do enact:*Anonymous
letters.Threatening per-
sonal injury or
destruction of
property.Language calcu-
lated to intimidate.Vulgar or obscene
language.Language bringing
recipient into pub-
lic contempt or
disgrace.

Punishment.

SECTION 1. That it shall be unlawful for any person, firm, or corporation, or any association of persons in this State, under whatever name styled, to write and transmit any letter, note, or writing, whether written, printed, or drawn, without signing his, her, their, or its true name thereto, threatening any person or persons, firm or corporation, or officers thereof with any personal injury or violence or destruction of property of such individuals, firms, or corporations, or using therein any language or threats of any kind or nature calculated to intimidate or place in fear any such person, firms or corporations, or officers thereof, as to their personal safety or the safety of their property, or using vulgar or obscene language, or using such language which if published would bring such persons into public contempt and disgrace, and any person, firm, or corporation violating the provisions of this act shall be fined or imprisoned, or both, in the discretion of the court.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 5th day of March, A.D. 1921.

CHAPTER 113

AN ACT TO AMEND SECTION 3923 OF THE CONSOLIDATED
STATUTES INCREASING THE FEES OF JUSTICES OF
THE PEACE.*The General Assembly of North Carolina do enact:*

SECTION 1. That section three thousand nine hundred and twenty-three be and the same is hereby amended by striking out the first fifteen lines thereof and inserting in lieu thereof the following:

Schedule of fees.

"Justices of the peace. That justices of the peace shall receive the following fees, and none other: For attachment with one defendant, thirty-five cents, and if more than one defendant, fifteen cents for each additional defendant; transcript of judgment, fifteen cents; summons, thirty cents; if more than one defendant in the same case, for each additional defendant, fifteen cents; subpoena for each witness, fifteen cents; trial when issues are joined, one dollar; and if no issues are joined, then a fee of fifty

cents for trial and judgment; taking an affidavit, bond, or undertaking, or for an order of publication, or an order to seize property, thirty-five cents; for jury trial and entering verdict, one dollar; execution, thirty-five cents; renewal of execution, fifteen cents; return to an appeal, forty cents; order of arrest in civil actions, thirty cents; warrant of arrest in criminal and bastardy cases, including affidavit or complaint, seventy-five cents; warrant of commitment, fifty cents; taking depositions on order of commission, per one hundred words, fifteen cents; garnishment for taxes and making necessary return and certificate of same, thirty-five cents."

SEC. 2. That this act shall apply only to the counties of Montgomery, Macon, Swain, Greene, Hyde, Cherokee, Rowan, Anson, Bertie, Nash, Chowan, Alamance, Wake, Transylvania, Watauga, Pender, Lee, Perquimans, Rockingham, Stokes, Johnston, Halifax, Duplin, Chatham, Forsyth, Wilkes, Gates, Tyrrell, Brunswick, Stanly, Columbus, Edgecombe, Franklin, Vance, Mitchell, Orange, Buncombe, Jackson, Alexander, McDowell, Clay, Hertford, Davidson, Northampton, Wayne, Jones, and Robeson. Application of act.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 114

AN ACT TO AMEND SECTION 3553 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO THE REGISTRATION OF INSTRUMENTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand five hundred and fifty-three of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out all of said section after the word "instruments" in line one thereof and inserting the following: "The register of deeds shall register all instruments in writing delivered to him for registration forthwith. He shall indorse on each instrument in writing the day and hour on which it is presented to him for registration, and such indorsement shall be entered on his books and form a part of the registration, and he shall, immediately upon making the indorsement herein required upon each instrument in writing, index and cross-index the same in the order of time in which such instruments are presented to him: *Provided*, that the register of deeds may, if in his opinion it is proper to do so, prepare and use in lieu of his permanent index a temporary index until the instrument is actually recorded, upon which all instruments shall be indexed

Registration forthwith.
Indorsement of receipt.

Index immediately upon indorsement.

Proviso: Temporary index.

immediately upon receipt of same into his office and until said instruments shall have been recorded the temporary index shall operate in all respects as the permanent index.

Permanent index within 30 days.

"In the event the register of deeds shall use a temporary index, however, all instruments shall be recorded and cross-indexed on the permanent index within thirty (30) days from date of receipt of same."

Repealing clause.

SEC. 2. That all laws and clauses of laws in conflict with this act to the extent of such conflict are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 5th day of March, A.D. 1921.

CHAPTER 115

AN ACT TO AMEND SECTION 1698, CONSOLIDATED STATUTES, RELATING TO THE EXERCISE OF THE RIGHT OF EMINENT DOMAIN BY ELECTRIC, TELEGRAPH, AND POWER COMPANIES.

The General Assembly of North Carolina do enact:

Purpose of condemnation.

SECTION 1. That after the word "poles" in line five of section sixteen ninety-eight of the Consolidated Statutes, the following be inserted, "and towers": *Provided*, that this act shall not apply to any suit now pending in any of the courts within this State.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 4th day of March, A.D. 1921.

CHAPTER 116

AN ACT FOR THE ISSUANCE OF CAPITAL STOCK OF CORPORATIONS ORGANIZED UNDER THE LAWS OF THIS STATE WITHOUT NOMINAL OR PAR VALUE.

The General Assembly of North Carolina do enact:

Corporations other than banks, trust companies, railroad companies, and insurance companies to create shares without nominal or par value.

Classes of stock or debentures.

Preferences, voting powers, restrictions and qualifications.

Equality with other shares.

SECTION 1. That any corporation heretofore or hereafter organized under the laws of this State, except banks, trust companies, railroad companies, and insurance companies, may, in its original certificates of incorporation, articles of association, or any amendment thereof, create shares of stock with or without nominal or par value, and may create two or more classes of stock or debentures, with such preferences, voting powers, restrictions, and qualifications as shall be fixed in such certificate of incorporation, articles of association or amendment thereof. Subject to any provisions so fixed, every share without par value shall equal every other such share.

- SEC. 2. The provisions of law relating to the issuance of stock with par value shall apply to the issuance of stock without nominal or par value, and such corporation may issue its authorized shares without nominal or par value, for cash, property, tangible or intangible, services or expenses, as may be determined from time to time by the board of directors, subject to the provisions of the certificate of incorporation, articles of association, or amendments thereof, and in case of increase in capital stock, subject to such vote of stockholders, as is now or may hereafter be fixed by law, determine the terms and manner of the disposition of the increased stock, pursuant to section one thousand one hundred and thirty-one of the Consolidated Statutes of North Carolina, and when the cash or other consideration for which they are to be issued, as stated in the certificate of incorporation, articles of association, or amendments thereof, has been received, such shares shall be fully paid stock and not liable to any further call or assessment thereon, nor shall the subscriber or holder be liable for any further payments.
- SEC. 3. In any case in which the law requires that the par value of the shares of stock of a corporation be stated, it shall be stated, in respect of shares without nominal or par value, that such shares are without nominal or par value, and wherever the amount of stock authorized or issued is required to be stated, if any shares without nominal or par value are authorized, the number of shares authorized or issued of the several classes shall be stated, and it shall also be stated whether such shares are with or without nominal or par value, and what the par value is of such shares as have par value.
- SEC. 4. Any such corporation heretofore organized, whether under a special act of Legislature or otherwise, may amend its certificate of incorporation so as to change its certificates of stock from certificates with par value to certificates without nominal or par value, or vice versa.
- SEC. 5. The tax upon the certificate of incorporation, or extension or renewal or corporate existence, or increase of capital stock without nominal or par value shall be the same as if each share of stock had a par or face value of one hundred dollars.
- SEC. 6. The intent and purpose of this act is to require a share of stock to be treated and represented, subject to lawful preferences, rights, limitations, privileges, and restrictions as a mere evidence of an aliquot part or divisional interest in the assets and earnings of the corporation issuing the same, whatever the extent or value of such assets or earnings may be, to the end that misrepresentation or misunderstanding arising through the difference between actual value of a share of stock and the value appearing on the face of the certificate therefor may be eliminated.

Provisions relating to stock issues.

Payment for stock.

Terms and manner of disposition of increased stock.

Shares fully paid.

Statements as to value of shares.

Reports of amount of stock.

Amendments to existing charters.

Tax or certificate of incorporation or amendments.

Intent and purpose of act.

Laws applicable to corporations.

SEC. 7. Except as otherwise provided by this act, corporations issuing shares without any par or face value under the provisions hereof shall be and remain subject to the laws of the State now or hereafter in force relating to the formation, regulation, or reorganization rights, powers, and privileges of such corporation, and all other laws applicable thereto.

SEC. 8. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 9. This act shall take effect from and after its ratification. Ratified this the 9th day of March, A.D. 1921.

CHAPTER 117

AN ACT TO AMEND SECTION 3420 OF THE CONSOLIDATED STATUTES, AND PERMITTING RAILROAD COMPANIES TO AMEND THEIR CHARTERS.

The General Assembly of North Carolina do enact:

SECTION 1. That section thirty-four hundred and twenty of the Consolidated Statutes of North Carolina be and said section hereby is amended by adding the following thereto:

Amendments authorized.

"The articles of association of any company formed under the provisions of this chapter, or the charter of any railroad company formed under a special act of the General Assembly, may be amended as provided in sections eleven hundred and thirty and eleven hundred and thirty-one of said Consolidated Statutes, and said sections eleven hundred and thirty and eleven hundred and thirty-one are hereby made to apply to railroad companies: *Provided*, no amendment may be made changing the nature of the company's business extending its corporate existence or authorizing any powers other than those authorized by this chapter."

Limitation.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 118

AN ACT TO PROTECT PUBLIC LIBRARIES.

The General Assembly of North Carolina do enact:

Detention of library property after notice.

SECTION 1. That whoever willfully or maliciously detains any book, newspaper, magazine, pamphlet, or manuscript belonging to any public library, for fifteen days after mailing or delivery in person of notice in writing from the librarian of such library,

given after the expiration of time, which by regulation of such library such book, newspaper, magazine, pamphlet, or manuscript may be kept, shall be guilty of a misdemeanor and punished in the discretion of the court: *Provided*, that the notice required by this section shall bear upon its face a copy of this section.

Misdemeanor.
Punishment.
Proviso: Notice to
bear copy of sec-
tion.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 4th day of March, A.D. 1921.

CHAPTER 119

AN ACT TO PUNISH THE BURNING OF INSURED PROPERTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter eighty-two, article fifteen, of the Consolidated Statutes, be amended by incorporating therein, between sections 4245 and 4246, to be numbered 4245a, the following:

"4245a. Any person who shall willfully or maliciously burn, or cause to be burned, or aid, counsel, or procure the burning of any goods, wares, merchandise, or other chattels or personal property of any kind, whether the same shall be at the time insured, by any person or corporation against the loss or damage by fire, or not, with intent to injure or prejudice the insurer, creditor of the person owning the property, or any other person, whether the same be the property of such person or another, shall be guilty of felony."

Wilful and mali-
cious burning
felony.

SEC. 2. That this act shall take effect from and after its ratification.

Ratified this the 4th day of March, A.D. 1921.

CHAPTER 120

AN ACT TO AMEND CHAPTER 111 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO THE MILITIA.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand eight hundred and seven of the Consolidated Statutes be and the same is hereby amended by adding after the word "cavalry" in line five the words "and senior officer of field artillery."

Advisory board.

Reference to
Federal law.

SEC. 2. That section six thousand eight hundred and nine of the Consolidated Statutes be and the same is hereby amended by adding after the word "sixteen" in line five the words "as amended."

SEC. 3. That section six thousand eight hundred and eleven of the Consolidated Statutes be and the same is hereby amended as follows:

Promotion.

(a) In subparagraph one, line two, after the word "seniority" add the words "as far as practicable."

Appointments of
second lieutenants.

(b) In subparagraph two, line two, after the words "enlisted men" add the words "when practicable."

SEC. 4. That section six thousand eight hundred and fourteen of the Consolidated Statutes be and the same is hereby amended as follows:

Selection of officers.

(a) In line six, after the word "retired" add the words "reserve officers."

Limitation.

(b) In line six, strike out the words "United States."

Selection of officers.

(c) In line seven, after the words "marine corps" add the words "enlisted men and former enlisted men of the Army, Navy, or Marine Corps, who have received an honorable discharge therefrom."

Further eligibles
to selection.

(d) In lines eight and nine strike out the words, "where military science is taught under the supervision of an officer of the regular army," and insert in lieu thereof the words, "and officers' training camps where they have received military instruction under the supervision of an officer of the Regular Army who certified their fitness for appointment as commissioned officers."

Verbal amend-
ment.

(e) In line eight strike out the word "and" after the word "colleges."

SEC. 5. That section six thousand eight hundred and sixteen of the Consolidated Statutes be and the same is hereby repealed, and the following substituted in lieu thereof:

"SEC. 6816. *Rank according to date of commission.*

Rank by seniority.

"(a) Commissioned officers shall take rank according to the date of their commissions. The date of an officer's commission shall be the date of his recognition by the Federal Government. In case an officer who has previously served is recommissioned in the same grade or a lower grade, his commission shall be given a date as follows: Determine the total length of his former service federally recognized in National Guard or Army, Navy, or Marine Corps of the United States in the same or higher grades. Count back from the date of his new Federal recognition by a period equal to the officer's former service, computed as in the preceding sentence, and the resulting date will be the date of the officer's commission.

Date of commis-
sion.

Recommissioned
officers; computa-
tion of date.

Seniority in com-
mission of same
date.

"(b) In case the commissions of two or more officers bear the same date, seniority will be determined by the seniority which

existed in the next lower commissioned grade. If officers have not served in such lower grade, the Commander-in-Chief shall determine the order of seniority.

"(c) The provisions of paragraph (a) above shall not be held to deprive the Commander-in-Chief of his power to make appointments of officers under the law." Appointments by commander-in-chief.

SEC. 6. That section six thousand eight hundred and twenty be and the same is hereby repealed, and the following substituted in lieu thereof:

"SEC. 6820. *Enlistments in National Guard.* Original enlistments in the National Guard shall be for a period of three years and subsequent enlistments for a period of one year each, or for such periods as may be prescribed by the Secretary of War: *Provided*, that persons who have served in the army for not less than six months, and have been honorably discharge therefrom, may, within two years after June four, one thousand nine hundred and twenty, enlist in the National Guard for one year, and re-enlist for like period: *Provided*, that qualifications for enlistment shall be the same as those prescribed for admission to the Regular Army." Periods of enlistment.

Proviso: Service in army.

Proviso: Qualifications for enlistment.

SEC. 7. That section six thousand eight hundred and twenty-one of the Consolidated Statutes be and the same is hereby amended as follows:

(a) In line six, after the word "three" insert in brackets the words "[or one]." Period of enlistment.

(b) In line six strike out the following words: "and three years in the reserve." Service in reserve.

SEC. 8. That a new section be and the same is hereby added, to be known as section 6822a, to read as follows:

"SEC. 6822a. *Membership continued in the National Guard.* When drafted into Federal service and discharged from the Army members shall resume their membership in the National Guard, and shall continue to serve in the National Guard until the dates upon which their enlistments entered into prior to their draft would have expired if uninterrupted." Enlisted men drafted into and discharged from the army to reserve membership.

SEC. 9. That section six thousand eight hundred and seventy-eight of the Consolidated Statutes be and the same is hereby amended by adding at the end of said section the following: "Necessary expense in maintaining such horses, trucks, or vehicles, not provided for by the Federal Government to include stables, storage, and other incidental expenses, shall be a proper charge against funds appropriated for the National Guard: *Provided*, such expense shall be specifically authorized by the Governor and certified to by the Adjutant General." Expense of maintaining motive force.

Proviso: Authorized by Governor.

SEC. 10. That section six thousand eight hundred and eighty-seven of the Consolidated Statutes be and the same is hereby amended by striking out in line one the word "annually." Requisition for funds.

SEC. 11. That section six thousand eight hundred and eighty-nine of the Consolidated Statutes be and the same is hereby amended as follows:

Headquarters
office expenses.

(a) After the word "annum," in line six, add the following sentence: "The commanding officer of each squadron of cavalry, battalion of engineers, or other like units, duly authorized by the Secretary of War, shall maintain a headquarters office, for which actual expenses therefor shall be allowed, to include office rent, light, heat, stamps, stationery, printing, and other necessary expenses, not to exceed the sum of one hundred and twenty-five dollars per annum."

Allowance to
majors.

(b) In line six strike out the word "fifty" and insert the words "one hundred."

Allowance to offi-
cers commanding
units.

(c) Add after the word "section," in line twelve, the following words: "and similar units prescribed by the War Department in its table of organization for the National Guard."

Company allow-
ances.

(d) At the end of line twenty-one add the following words: "and similar units prescribed by the War Department in its table of organization for the National Guard, not to exceed the sum of six hundred dollars."

Company allow-
ances.

(e) In line twenty-two strike out the words "the sum of four hundred dollars."

Similar units.
Verbal amend-
ment.

(f) In line thirty, after the word "company," add the following words: "and supply sergeants of similar units."

(g) In line thirty strike out the word "and" before the word "marine."

Stable sergeants
and horse-shoers.

(h) Add the following sentence after the word "dollars" in line thirty-two: "There shall be paid monthly to stable sergeants the sum of fifteen dollars, and to the horseshoers, ten dollars, of units entitled to and actually having animals to care for."

SEC. 12. That a new section be and the same is hereby added, to be known as section 6895a, to read as follows:

Protection of
uniform.

"SEC. 6895a. *Protection of the uniform.* It shall be unlawful for any person not an officer or enlisted man in the United States Army, Navy, or Marine Corps to wear the duly prescribed uniform of the United States Army, Navy, or Marine Corps, or any distinctive part of such uniform, or a uniform any part of which is similar to a distinctive part of the duly prescribed uniform of the United States Army, Navy, or Marine Corps: *Provided*, that the foregoing provision shall not be construed so as to prevent officers or enlisted men of the National Guard from wearing, in pursuance of law and regulations, the uniform lawfully prescribed to be worn by such officers or enlisted men of the National Guard; nor to prevent members of the organization known as the Boy Scouts of America, or the Naval Militia, or such other organizations as the Secretary of War may designate, from wearing their prescribed uniforms; nor to prevent persons who in time of war have

Proviso: Excep-
tions.

served honorably as officers of the United States Army, Navy, or Marine Corps, regular or volunteer, and whose most recent service was terminated by an honorable discharge, mustered out, or resignation, from wearing, upon occasions of ceremony, the uniform of the highest grade they have held by brevet or other commission in such regular or volunteer service; nor to prevent any person who has been honorably discharged from the United States Army, Navy, or Marine Corps, regular or volunteers, from wearing his uniform from the place of his discharge to his home, within three months after his discharge; nor to prevent the members of military societies composed entirely of honorably discharged officers and enlisted men, or both, of the United States Army, Navy, or Marine Corps, regular or volunteers, from wearing, upon occasions of ceremony, the uniform duly prescribed by such societies to be worn by members thereof; nor to prevent the instructors and members of the duly organized cadet corps of a State university, State college, or public high school offering a regular course in military instruction from wearing the uniform duly prescribed by the authorities of such university, college, or public high school for wear by the instructors and members of such cadet corps; nor to prevent the instructors and members of a duly organized cadet corps of any other institution of learning offering a regular course in military instruction, and at which an officer or enlisted man of the United States Army, Navy, or Marine Corps is lawfully detailed for duty as instructor in military science and tactics, from wearing the uniform duly prescribed by the authorities of such institution of learning for wear by the instructors and members of such cadet corps; nor to prevent civilians attendant upon a course of military or naval instruction authorized and conducted by the military or naval authorities of the United States from wearing, while in attendance upon such course of instruction, the uniform authorized and prescribed by such military or naval authorities for wear during such course of instruction; nor to prevent any person from wearing the uniform of the United States Army, Navy, or Marine Corps, in any playhouse or theater, or in moving-picture films while actually engaged in representing therein a military or naval character not tending to bring discredit or reproach upon the United States Army, Navy, or Marine Corps: *Provided further*, that the uniform worn by officers or enlisted men of the National Guard, or by the members of the military societies, or the instructors and members of the cadet corps referred to in the preceding proviso, shall include some distinctive mark or insignia to be prescribed by the Secretary of War to distinguish such uniforms from the uniform of the United States Army, Navy, or Marine Corps; and *Provided further*, that the members of the military societies and the instructors and members of the cadet corps hereinbefore mentioned shall not wear the

Proviso: Distinguishing marks.

Proviso: Insignia of rank.

Punishment. insignia of rank prescribed to be worn by the officers of the United States Army, Navy, or Marine Corps, or any insignia of rank similar thereto. Any person who offends against the provisions of this section shall, on conviction, be punished by a fine not exceeding fifty dollars, or by imprisonment not exceeding thirty days, or by both such fine and imprisonment."

SEC. 13. That a new section be and the same is hereby added, to be known as section 6S95b, to read as follows:

Upkeep of camps. "SEC. 6S95b. *Upkeep of camps.* There shall be paid from the appropriation from the National Guard such amounts as may be necessary for the maintenance, upkeep, and improvement of the State camp or camps: *Provided*, such expenditures shall be approved and authorized by the Governor."

Repealing clause. SEC. 14. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 15. That this act shall be in force from and after its ratification.

Ratified this the 4th day of March, A.D. 1921.

CHAPTER 121

AN ACT TO PLACE DAVIE COUNTY IN THE SEVENTEENTH JUDICIAL DISTRICT, AND TO PROVIDE FOR ADDITIONAL TERMS OF COURT IN CABARRUS AND IREDELL COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section fourteen hundred and forty-three of the Consolidated Statutes of North Carolina of nineteen hundred and nineteen be and the same is hereby amended as follows:
Transfer of county. That Davie County be and the same is hereby taken out of the Fifteenth Judicial District and placed in the Seventeenth Judicial District, and the courts of Davie County shall be held at the following times, to wit:

Schedule of terms. *Davie County*—fourth Monday before the first Monday in March, to continue for two weeks; ninth Monday after the first Monday in March, to continue for one week, for the trial of civil cases only; eighth Monday before the first Monday in September, to continue for two weeks; eighth Monday after the first Monday in September, to continue for two weeks. All of said two weeks terms are for the trial of criminal and civil cases.

Schedules of terms for: SEC. 2. That the Superior Courts for the counties of Cabarrus and Iredell shall be held at the following times, to wit:

Cabarrus County. *Cabarrus County*—eighth Monday before the first Monday in March, to continue for two weeks, for the trial of criminal and civil cases; first Monday before the first Monday in March, to

continue for one week, for civil cases only; seventh Monday after the first Monday in March, to continue for two weeks, for criminal and civil cases; third Monday before the first Monday in September, to continue for three weeks, for criminal and civil cases; sixth Monday after the first Monday in September, to continue for two weeks, for criminal and civil cases.

Iredell County—the fifth Monday before the first Monday in March, to continue for two weeks, for the trial of criminal and civil cases; first Monday after the first Monday in March, to continue for one week, for civil cases only; tenth Monday after the first Monday in March, to continue for two weeks, for the trial of criminal and civil cases; fifth Monday before the first Monday in September, to continue for two weeks, for criminal and civil cases; ninth Monday after the first Monday in September, to continue for two weeks, for criminal and civil cases.

SEC. 3. That the times for holding all other terms of Superior Court in the Fifteenth Judicial District remain as heretofore. Other terms not affected.

SEC. 4. That this act shall be in full force and effect from and after the first day of July, nineteen hundred and twenty-one. When act effective.

SEC. 5. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed. Repealing clause.

Ratified this the 4th day of March, A.D. 1921.

CHAPTER 122

AN ACT TO AMEND CHAPTER 87, PUBLIC LAWS EXTRA SESSION 1920, RELATING TO THE ISSUE OF BONDS OF SCHOOL DISTRICTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section six of chapter eighty-seven, Public Laws extra session one thousand nine hundred and twenty, be amended as follows: In line sixteen of said section, after the word "district" and before the word "the" add "or if no newspaper is published in the school district, then in some newspaper published in the county in which the school district is located." Publication of notice.

SEC. 2. That section six of chapter eighty-seven, Public Laws extra session one thousand nine hundred and twenty, be further amended as follows: Change the period at the end of said section to a comma, and add the following to the end of said section: "or if no newspaper is published in the school district, then in some newspaper published in the county in which the district is located." Publication of notice.

SEC. 3. That this act shall be in force from and after ratification.

Ratified this the 4th day of March, A.D. 1921.

CHAPTER 123

AN ACT TO AMEND SECTION 1667 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, WITH REFERENCE TO ALLOWANCE FOR SUBSISTENCE AND COUNSEL FEES.

The General Assembly of North Carolina do enact:

Counsel fees.

Proviso: Pending litigation.

SECTION 1. That section one thousand six hundred and sixty-seven (1667) of Consolidated Statutes of North Carolina be amended by inserting in line seven (7), between the words "subsistence" and "allotted" the words "and counsel fees"; and by inserting in line twelve, between the words "subsistence" and "and," the words "counsel fees": *Provided*, this act shall not apply in any way to pending litigation.

SEC. 2. This act shall be in force from and after its ratification. Ratified this the 4th day of March, A.D. 1921.

CHAPTER 124

AN ACT TO AUTHORIZE COMMON CARRIERS TO SELL ARTICLES OF FREIGHT OR BAGGAGE UNCLAIMED OR REJECTED, AND WHICH IT CANNOT DELIVER, AND TO PROVIDE FOR DISPOSITION OF THE PROCEEDS THEREOF.

The General Assembly of North Carolina do enact:

Sale of unclaimed baggage of freight.

Proviso: Notice to consignor or consignee.

Publication of notice.

Alternative publication.

Proviso: Sale of neglected property.

SECTION 1. That any common carrier which has had in its possession on hand at any destination in this State any article, whether baggage or freight, for a period of sixty days from its arrival at destination, which said carrier cannot deliver because unclaimed, may at the expiration of said sixty days sell the same at public auction at any point where in the opinion of the carrier the best price can be obtained: *Provided, however*, that notice of such sale shall be mailed to the consignor and consignee, by registered mail, if known to such carrier, not less than fifteen days before such sale shall be made; or notice of the sale shall be published once a week for two consecutive weeks in some newspaper of general circulation published at the point of sale: *Provided*, that if there is no such paper published at such point, the publication may be made in any paper having a general circulation in the State: *Provided further, however*, that if the nondelivery of said article is due to the consignee's and consignor's rejection of it, then such article may be sold by the carrier at public or private sale, and at such time and place as will in the carrier's judgment net the best price, and this without further notice to either consignee or consignor, and without the necessity of publication.

SEC. 2. That where such article is live freight, or perishable freight, or freight of such low value as would not bring the accrued transportation and other charges if held for sixty days as provided in section one of this act, the common carrier may, with or without advertisement, sell the same in such manner and at such time and at such place as will best in its judgment protect the interests of the carrier, the consignor and consignee, and whenever practicable the consignor and consignee shall be notified of the proposed sale of such live or perishable freight, or freight of such low value.

Sale of live or perishable or cheap freight.

Notice to consignor and consignee.

SEC. 3. That the carrier shall keep a record of the articles sold, and of the prices obtained therefor, and shall, after deducting all charges and expenses of the sale, including advertisement, if advertised, pay the balance to the owner of such articles on demand therefor made at any time within two years from the date of the sale.

Record of articles and prices.

Deduction of expenses.
Payment of balance.

SEC. 4. That all laws and parts of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 4th day of March, A.D. 1921.

CHAPTER 125

AN ACT TO PROVIDE FOR EMERGENCY JUDGES OF THE SUPERIOR COURT UNDER ARTICLE 4, SECTION 11, OF THE CONSTITUTION, AND TO PROVIDE FOR RETIREMENT OF JUSTICES OF THE SUPREME AND JUDGES OF THE SUPERIOR COURTS.

The General Assembly of North Carolina do enact:

SECTION 1. Every justice of the Supreme Court and judge of the Superior Court who has heretofore resigned or retired from office at the end of his term, or who shall hereafter resign or retire at expiration of his term, who has attained the age of seventy (70) years at date of his resignation or retirement, and who has served for fifteen (15) years on the Supreme Court or on the Superior Court, or on the Supreme and Superior Courts combined, shall receive for life two-thirds ($\frac{2}{3}$) of the annual salary received by such justice of the Supreme Court or judge of Superior Court, respectively, at date of his resignation or retirement from office, payable monthly.

Allowance to judges resigning or retiring.

Essentials to authorize retirement.

Amount of allowance.

SEC. 2. The persons embraced within the provisions of this act are hereby constituted special or emergency judges of the Superior Court under article four (4), section eleven (11), of the Constitution of this State, and are authorized to hold the Superior

Special or emergency judges.

To hold superior courts.

Courts of any county or district when the judge assigned thereto, by reason of sickness, disability, or other cause, is unable to attend and hold said court, and when no other judge is available to hold the same.

Designation by Governor.

In case of emergency arising as provided in said section, the Governor shall designate the person to act as emergency judge who shall receive his actual expenses only incurred while so acting, to be paid by the Treasurer upon warrant of the Auditor, upon certificate of the judge: *Provided*, that the county asking the Governor for an emergency judge shall have the privilege of requesting the assignment of a particular judge.

Payment of expenses.
Proviso: Selection by judges.

Regulations.

SEC. 3. That such emergency judges shall be subject to all the regulations respecting Superior Court judges except as otherwise provided herein.

SEC. 4. This act shall be in force from and after its ratification.
Ratified this the 4th day of March, A.D. 1921.

CHAPTER 126

AN ACT TO AMEND SECTION 1032 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, AUTHORIZING THE CORPORATION COMMISSION, BY AND WITH THE CONSENT AND APPROVAL OF THE GOVERNOR, TO EMPLOY EXPERT ASSISTANCE IN THE EXAMINATION AND PREPARATION, WHEN NECESSARY, OF ALL CASES HEARD BY THE COMMISSION FOR THE PURPOSE OF REGULATING RATES TO BE CHARGED BY PUBLIC UTILITY COMPANIES FOR INTRASTATE SERVICE.

The General Assembly of North Carolina do enact:

Employment to be approved by Governor.

SECTION 1. That section one thousand and thirty-two (1032) of the Consolidated Statutes of North Carolina be amended by adding thereto the following: "The commission shall have the power, upon consultation with and approval of the Governor, in each and every instance, to employ such inspectors, engineers, accountants, and rate experts as may be deemed necessary to assist in the investigation of all cases now pending, or which may be instituted before it for the regulation of intrastate rates to be charged by any public utilities company operating in this State,

Compensation fixed by commission.

the compensation to be allowed to such inspectors, engineers, accountants, and rate experts to be fixed by the commission, subject to the approval of the Governor, and paid out of any moneys in the Treasury not otherwise appropriated: *Provided*, that upon the hearing of any petition filed with said commission, either by the public utilities company or other party interested, the State shall be reimbursed for the amounts paid out as aforesaid by the

Payment.

Proviso: State reimbursed.

public utilities company whose rates are under investigation in every case where such rates are not increased upon the petition of such utilities company, or where they are reduced upon petition of any party interested."

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification. Ratified this the 4th day of March, A.D. 1921.

CHAPTER 127

AN ACT MAKING THE APPROPRIATING OF PARTNERSHIP FUNDS TO THE USE OF ANY PARTNER WITHOUT DUE CONSENT A MISDEMEANOR.

The General Assembly of North Carolina do enact:

SECTION 1. That any person engaged in a partnership business in the State of North Carolina who shall, without the knowledge and consent of his copartner or copartners, take funds belonging to the partnership business and appropriate the same to his own personal use with the fraudulent intent of depriving his copartners of the use thereof shall be guilty of a misdemeanor. Appropriation of partnership funds misdemeanor.

SEC. 2. That any person or persons violating the provisions of this act, upon conviction, shall be punished as is now done in cases of misdemeanor. Punishment.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Repealing clause.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 4th day of March, A.D. 1921.

CHAPTER 128

AN ACT TO AMEND SECTION 5016 OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand and sixteen of the Consolidated Statutes is hereby repealed, and the following substituted in lieu thereof:

"SEC. 5016. *County superintendents of public welfare.* On the second Monday in July, nineteen hundred and twenty-one, and on the second Monday in July every two years thereafter, the county board of education and the board of county commissioners of every Election.

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| Term of office. | county in North Carolina shall meet in joint session for the purpose of electing a county superintendent of public welfare, who shall serve for the ensuing two years, and until his successor is elected and qualified. The county superintendent of public instruction shall serve as secretary of the joint meeting, make permanent record of the proceedings, and issue all notices and reports necessary previous and subsequent to the meeting. The person elected county superintendent of public welfare shall be qualified by character, fitness, and experience to well discharge the duties thereof. No one so elected shall begin the work of this position until he shall have received a certificate of approval of his fitness from the State Board of Charities and Public Welfare; and in case such approval is not received, the two boards shall, upon receiving notice thereof, proceed immediately in like manner to elect another person. In case of a tie vote, the matter may be referred for decision to the State Commissioner of Public Welfare. |
| Secretary and duties. | A joint session of the two boards may be held at any time on the call of the chairman of either board for the purpose of discussing the work relating to the office; and a superintendent may be dismissed by joint action for proven unfitness or failure in the performance of duty, and his successor elected. It is hereby declared to be the purpose of this section that the board of education and the board of county commissioners shall act in a spirit of mutual coöperation for the purpose of obtaining the best possible results in carrying out the intention of this act. The joint meeting shall fix the salary of the county superintendent of public welfare, which sum shall be sufficient to secure the services of a well qualified person, and one-half of which shall be paid from the funds of each board, and a reasonable expense fund shall be provided by each board for carrying on the work, which sum shall be separate from that allowed as salary for the county superintendent. In counties having a population of less than thirty-two thousand (32,000), by the census of nineteen hundred and twenty, and in counties where, on January first, nineteen hundred and twenty-one, the superintendent of education was performing the functions of county superintendent of public welfare, the board of county commissioners shall have the option of taking part or of not taking part in the election of a county superintendent of public welfare as provided above. In any county of less than thirty-two thousand (32,000) population, where the county commissioners do not desire to so participate, the county superintendent of public instruction shall become <i>ex officio</i> county superintendent of public welfare. Whenever by such action a county superintendent of public instruction becomes <i>ex officio</i> county superintendent of public welfare, he shall receive no salary in addition to that received as county superintendent of schools, but the board of education, by and with the approval of the board of |
| Qualifications. | |
| Certificate from Board of Charities and Public Welfare. | |
| Settlement of ties. | |
| Sessions for discussing work. | |
| Dismissal for cause. | |
| Coöperation of board of education and county commissioners. | |
| Salary of superintendent. | |
| Payment. | |
| Expense fund. | |
| Option of county commissioners. | |
| County superintendent of public instruction to act <i>ex officio</i> . | |
| Clerical assistance. | |

commissioners, shall furnish him such clerical or other assistance as it deems necessary to have the compulsory school attendance law fully enforced in accordance with the rules and policy laid down by the State Board of Education, and the board of county commissioners shall furnish a reasonable expense fund for carrying out the other duties attached by law to the office of county superintendent of public welfare. All such duties shall be as binding upon the county superintendent of public welfare as they would be in case he were not county superintendent of schools. Every county superintendent of public welfare shall make such reports of his work to the county board of education and the board of county commissioners as said boards may require."

Expense fund.

Reports.

SEC. 2. This act shall be in force and effect on and after July first, nineteen hundred and twenty-one.

When act effective.

Ratified this the 4th day of March, A.D. 1921.

CHAPTER 129

AN ACT REGULATING ISSUANCES OF LICENSES TO MARRY AND PROVIDING FOR THE PHYSICAL EXAMINATION OF APPLICANTS.

The General Assembly of North Carolina do enact:

SECTION 1. No license to marry shall be issued by the register of deeds of any county to a male applicant therefor except upon the presentation by the said male applicant of a certificate executed within seven days from the time of the presentation of said certificate to the register of deeds as hereinafter provided, showing the nonexistence of any venereal disease, the nonexistence of tuberculosis in the infectious stages, and that the applicant has not been adjudged by a court of competent jurisdiction an idiot, imbecile, or of unsound mind. No license shall be issued to any female applicant who shall not present a certificate showing the nonexistence of tuberculosis in the infectious stages, and that she has not been adjudged by a court of competent jurisdiction to be of unsound mind.

Certificate for male applicant for license.

Certificate for female.

SEC. 2. Such certificate to be executed by any reputable physician licensed to practice medicine and surgery in the State, and who shall reside within the county in which said license to marry shall be applied for by certificate of the county health officer of such county, whose duty it shall be to examine such applicants and issue such certificates without charge.

to issue certificates.

SEC. 3. Any register of deeds who issues a license to marry without the presentation of the certificate hereinabove provided for, or contrary to the provisions of this act, shall be guilty of a

Issuing license without certificate misdemeanor.

Punishment. misdemeanor, and upon conviction shall be fined not less than two hundred dollars or imprisoned for thirty days in the discretion of the court.

False statement by physician a misdemeanor. SEC. 4. *Provided further*, that any physician who shall knowingly and willfully make any false statement in the certificate

Punishment. hereinabove provided for shall be guilty of a misdemeanor, and upon conviction shall be fined not less than two hundred dollars, or imprisoned for not more than six months.

Repealing clause. SEC. 5. No laws now in force relating to the issuance of licenses to marry shall be repealed or abridged by this act, except such as may be in conflict herewith.

SEC. 6. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 7. This act shall be in force from and after its ratification. Ratified this the 5th day of March, A.D. 1921.

CHAPTER 130

AN ACT TO PERMIT THE STATE BOARD OF HEALTH TO PAY THE SECRETARY A SALARY OF \$5,000.

The General Assembly of North Carolina do enact:

Salary. SECTION 1. That chapter one hundred eighteen, subchapter one, article one, section seven thousand and fifty-three, of the Consolidated Statutes, be amended by striking out the word "three" in line thirteen of the said section and inserting in lieu thereof the word "five"; and by adding after the period in line fifteen thereof the following: "The said officer shall not receive any other compensation for the performance of his official duties than the salary herein stated."

Exclusive compensation.

SEC. 2. This act shall be in force from and after its ratification. Ratified this the 5th day of March, A.D. 1921.

CHAPTER 131

AN ACT TO ESTABLISH AND MAINTAIN A FREE EMPLOYMENT SERVICE IN THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Free employment bureau. SECTION 1. That in order to promote the establishment and maintenance of free employment offices for men, women, and juniors who are legally qualified, seeking employment, and for employers desiring workers, there is hereby erected in the Department of Labor and Printing a free employment bureau. It shall be in charge of the Commissioner of Labor and Printing, who shall

Officer in charge. Assistant.

appoint an assistant, whose duties shall be to supervise the work of said bureau and its branch offices, under the direction of the commissioner, and who shall receive an annual salary to be fixed by the Commissioner of Labor and Printing, the Governor, and the Director-General of the United States Employment Service. There shall also be appointed in said bureau, by the Commissioner of Labor and Printing, such assistants and other employees as are necessary to carry out the provisions of this act.

SEC. 2. It shall be the duty of the Commissioner of Labor and Printing, and he shall have the power, jurisdiction, and authority:

(a) To establish and conduct free employment offices in the State where in the opinion of the commissioner such action may be deemed advisable and expedient; to in all proper ways within the limitations of this act to bring together employers seeking employees and applicants for employment seeking employers; to make known the opportunities for self-employment in the State; to devise and adopt the most efficient means to avoid unemployment; to coöperate with existing State and Federal agencies in extending vocational guidance to minors seeking employment.

(b) To establish and maintain such sections of the employment service as will best serve the public welfare.

SEC. 3. The employment bureau hereby created shall coöperate with the Federal Board for Vocational Education, division for rehabilitation of crippled soldiers and sailors, in endeavoring to secure suitable employment and fair treatment of the veterans of the world war.

SEC. 4. The employment bureau shall have jurisdiction over all matters contemplated in this act pertaining to securing employment for all minors who avail themselves of the free employment service; to so conduct its affairs that at all times it shall be in harmony with laws relating to child labor and compulsory education; to aid in inducing minors over sixteen, who cannot or do not for various reasons attend day school, to undertake promising skilled employment; to aid in influencing minors who do not come within the purview of compulsory education laws, and who do not attend day school, to avail themselves of continuation or special courses in existing night schools, vocational schools, part-time schools, trade schools, business schools, library schools, university extension courses, etc., so as to become more skilled in such occupation or vocation to which they are respectively inclined or particularly adapted; to aid in securing vocational employment on farms for town and city boys who are interested in agricultural work, and particularly town and city high school boys who include agriculture as an elective study; to coöperate with various social agencies, schools, etc., in group organization of employed minors, particularly those of foreign parentage, in order to promote the development of real, practical Americanism through a broader

Salary.

Assistants and other employees.

Duty of Commissioner of Labor and Printing.

To establish free employment offices.

To bring employers and employees together.

To make known opportunities.
To devise efficient means to avoid unemployment.

To coöperate with existing authorities.

To establish and maintain employment service.

Coöperation with Federal Board for Vocational Education.

Employment for minors.

Laws relating to child labor and compulsory education.

Employment in skilled labor; promotion of special courses.

Vocational employment on farms.

Promotion of Americanism.

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| Investigation of methods. | knowledge of the duties of citizenship to investigate methods of vocational rehabilitation of boys and girls who are maimed or crippled, and ways and means for minimizing such handicap. |
| Information to be disseminated. | SEC. 5. Said employment bureau shall make public, through the newspapers and other media, information as to situations it may have applicants to fill, and establish relations with employers for the purpose of supplying demands for labor. Said bureau shall collect, collate, and publish statistical and other information relating to the work under its jurisdiction; investigate economic developments, and the extent and causes of unemployment and remedies therefor within and without the State, with the view of preparing for the information of the General Assembly such facts as in its opinion may make further legislation desirable. |
| Information to be collected. | |
| Establishment of local offices. | SEC. 6. The Commissioner of Labor and Printing is hereby authorized to enter into agreement with the governing authorities of any municipality, county, township, or school corporation in the State for such period of time as may be deemed desirable for the purpose of establishing and maintaining local free employment offices, and for the extension of vocational guidance to minors. The commissioner is likewise authorized, with the advice of the Governor, to enter into such coöperative agreement as may be deemed desirable with the United States Employment Service, or such bureau of the United States Department of Labor as the secretary thereof may hereafter designate, or other Federal agency as Congress may hereafter authorize, for the purpose of securing financial aid from the United States Government for the establishment and maintenance of free employment service and the extension of vocational guidance to minors, and under and by virtue of any such agreement as aforesaid to pay, from any funds appropriated by the State for the purposes of this act, any part of the whole of the salaries, expenses or rent, maintenance, and equipment of offices and other expenses. |
| Coöperation with United States service. | |
| Financial aid from United States. | |
| Acceptance and use of donations. | SEC. 7. It shall be lawful for the Commissioner of Labor and Printing to receive, accept, and use, in the name of the people of the State, or any community or municipal corporation, as the donor may designate, by gift or devise, any moneys, buildings, or real estate for the purpose of extending the benefits of this act, and for the purpose of giving assistance to deserving maimed or crippled boys and girls through vocational rehabilitation. |
| Towns, townships, and counties may coöperate with bureau. | SEC. 8. It shall be lawful for the governing authorities of any municipality, county, township, or school corporation in the State to enter into coöperative agreement with the Commissioner of Labor and Printing, and to appropriate and expend the necessary money, and to permit the use of public property for the joint establishment and maintenance of such offices as may be mutually agreed upon, and which will further the purpose of this act. |

SEC. 9. That for the purpose of carrying out the provisions of this act there is hereby appropriated out of the general funds of the State not otherwise appropriated the sum of ten thousand dollars per annum. Upon the certificate of the Commissioner of Labor and Printing, the Auditor is hereby directed to audit and the Treasurer to pay expenses of said free employment service not exceeding the sum of ten thousand dollars (\$10,000) per annum.

SEC. 10. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 11. This act shall be in force and effect from and after the date of its ratification.

Ratified this the 5th day of March, A.D. 1921.

CHAPTER 132

AN ACT TO PROMOTE THE OYSTER INDUSTRY OF NORTH CAROLINA BY PROPER DISTRIBUTION OF OYSTER PROPAGATING MATERIAL UPON THE DEPLETED OYSTER GROUNDS.

The General Assembly of North Carolina do enact:

SECTION 1. That the Fisheries Commission Board of North Carolina, hereinafter referred to as the board, is hereby authorized, empowered, and directed to make all necessary and proper arrangements and to take the necessary steps to provide for the planting in the natural oyster beds of the public waters of North Carolina all shells, "coon oysters," or "seed oysters," or such other material as is well adapted for the propagation of oysters. The said board shall select such territory or planting ground in the public waters of North Carolina as is best adapted to the culture of oysters, and is most conveniently located with reference to existing beds or shells, "coon oysters," or "seed oysters," or other material well adapted for the propagation of oysters.

SEC. 2. That the said board may designate the location and boundaries of said territory for such planting, and may further designate what oyster propagating materials shall be planted in said territory, the manner and time of said planting, and from what territory the said materials can be secured. The said board shall carefully supervise or cause to be carefully supervised by its properly designated agents, the planting of such beds and the distribution of said oyster propagating materials in said territory or beds.

SEC. 3. That the said board may purchase the necessary shells, "coon oysters," "seed oysters," or other propagating materials, and may cause same to be distributed in a designated territory or territories, and the said board may provide proper compensation

Appropriation.

Repealing clause.

Fisheries Commission to plant natural oyster beds.

Material.
Selection of planting ground.

Location and boundaries for planting.
Propagating materials.
Manner and time of planting.
Source of material.
Supervision of work.

Purchase of material.

Pay for work.

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| Contracts. | for any work or labor connected with the procuring of said materials, or the planting or distributing of said materials; or the said board may let out by private contract any part of the said procuring or distributing of said materials, or both: <i>Provided</i> , that the complete and entire cost of planting any of said propagating materials shall not exceed the sum of ten cents per bushel of said material so distributed, and the said board may not make any contract which will result in making the cost of planting of any quantity of said material exceed ten cents per bushel. |
| Proviso: Limit of cost. | |
| Appropriation. | SEC. 4. That in order to provide funds sufficient to enable the said board to carry out the purposes of this act, there is hereby appropriated out of the general funds of the State the sum of twenty thousand dollars (\$20,000), which shall be used by the said board for the purpose of planting or distributing oyster propagating material in the oyster beds of the State in accordance with the provisions of this act, and for no other purpose whatsoever. That the Auditor of the State is hereby authorized and directed to issue his warrants upon the Treasurer of the State upon the written order of the said board, signed by the secretary of the said board and countersigned by the chairman; and the said Treasurer is hereby authorized and directed to meet and pay the aforesaid warrants: <i>Provided</i> , that the total amount of all warrants so issued and paid under the authority of this act shall not exceed the sum of twenty thousand dollars (\$20,000); and <i>Provided further</i> , that the total amount of all warrants so issued and paid under the authority of this act in any one fiscal year shall not exceed the sum of ten thousand dollars (\$10,000). |
| Warrant for payment. | |
| Proviso: Limit of total. | |
| Proviso: Limit of annual expense. | |
| Boundary of planted ground to be marked. | SEC. 5. That it shall be the duty of the said board to plainly and clearly mark and define the limits and boundaries of any territory which may be planted with oyster propagating materials under the provisions of this act. The said board may prohibit the taking of any oysters from any such territory or area for such length of time as the board may determine, and the said board may regulate the manner of such taking as the said board may determine: <i>Provided</i> , that the said board shall prohibit any taking of oysters from any territory or area so planted for at least two years after such planting. |
| Protection. | |
| Proviso: Protection for two years. | |
| Acts constituting misdemeanor. | SEC. 6. Any person violating any proper regulations or prohibitions of said board may, under the authority of section five of this act, or any person who shall take oysters from any territory or area within two years after the planting of oyster propagating material in such territory or area under the provisions of this act, shall be guilty of a misdemeanor, and upon conviction shall be punished by a fine or imprisonment, or both, in the discretion of the court. |
| Punishment. | |
| Enforcement of act. | SEC. 7. That it shall be the duty of the said board and its assistants to enforce the provisions of this act, and the regulations |

and prohibitions of said board may, under the authority of this act, be enforced in the same manner as is provided for enforcing the fishing laws of this State, and the regulations of said board adopted under the authority of said laws, and the said board and its assistants shall have the same powers and duties and obligations with respect to the enforcement of this act as said board and its assistants have with respect to other fishing laws of this State.

Powers in enforcing act.

SEC. 8. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 9. This act shall be in force and effect from and after its ratification.

Ratified this the 5th day of March, A.D. 1921.

CHAPTER 133

AN ACT VALIDATING ELECTIONS ON SCHOOL TAXES AND SCHOOL BONDS, AND ESTABLISHING THE BOUNDARIES OF SCHOOL DISTRICTS, AND PROVIDING FOR THEIR INCORPORATION.

The General Assembly of North Carolina do enact:

SECTION 1. In all cases where, in accordance with the requirements of section seven of article seven of the Constitution of this State, a majority of the qualified voters of any county, city, town, township, school district, or other area or portion of territory of this State, have heretofore voted in favor of the levying of a tax for school purposes, to be levied exclusively within said county, city, town, township, school district, or other area or portion of territory, or in favor of the issuance of bonds for school purposes, to be payable by means of a tax to be levied exclusively within said county, city, town, township, school district, or other area or portion of territory, or in favor of the levy of said tax to pay said bonds, or in favor of two or more of said propositions, the said vote and all acts and proceedings done or taken in or about the calling, holding, or conducting of the election at which said vote was cast, or in or about the registration of voters for said election, are hereby legalized and validated, notwithstanding any failure to observe any statutory requirement or condition, and notwithstanding any lack of statutory authority for said vote, acts, or proceedings; and the said tax and bonds so voted are hereby authorized to be levied or issued, as the case may be, in accordance with the proposition so adopted at said election, and in accordance with the statute, or supposed statute, whether constitutional or unconstitutional, under which said vote, acts, and proceedings were had, done, and taken, and no further vote of the people shall be

Election on special taxes and bond issues validated.

Tax levy and bond issue authorized.

Further election unnecessary.

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| Proviso: Limit of tax rate and bond issue. | necessary to authorize such tax levy or bond issue: <i>Provided, however,</i> that the rate of said tax and the amount of said bonds shall not exceed any limit prescribed by any statute now in force applicable to said taxes or bonds. |
| Boundary of school district. | SEC. 2. In all cases referred to in section one of this act, where the proposition adopted by the voters as aforesaid contemplated that said tax should be levied as a school district tax of a school district having the same boundaries as said county, city, town, township, or other area or portion of territory whose voters adopted said proposition, or contemplated that said bonds should be issued as school district bonds of a school district bounded as aforesaid, and the school district so contemplated is not now legally established and bounded as aforesaid, then said school district, with boundaries as aforesaid, is hereby established, and its name shall be the name given or attempted to be given to it by any statute or supposed statute purporting to establish said school district, or such name as has or shall be given to it by the county board of education of the county in which said school district is situated. |
| Name of district. | |
| Effect of constitutional inhibition. | SEC. 3. If any statute of this State shall be in conflict with section twenty-nine of article two of the State Constitution, by reason of a provision in said statute establishing the boundaries of a school district, the unconstitutionality of said provision shall not affect the validity of any other provision of said statute, but all such other provisions shall stand, and the boundaries of the school district contemplated or referred to in said statute, if not established or fixed by this act, shall be established or fixed by the county board of education of the county in which said school district is situated. |
| Boundaries of school district fixed. | |
| School districts incorporated. Corporate name. Corporate powers. | SEC. 4. For all purposes relating to the issuance or payment of bonds hereafter issued by or on behalf of any school district in this State, the inhabitants of such school district are hereby constituted a body politic and corporate by the name and style by which such school district is known, and said body politic is hereby authorized to sue and be sued concerning any matter relating to the issuance or payment of bonds issued in the name of said corporation, and to adopt a corporate seal. The powers and duties of such corporation shall be exercised by the same officers and official board or boards as are authorized by law to issue said bonds or to pay or provide for the payment of said bonds. Bonds hereafter issued by or on behalf of any school district may be issued either in the name of such corporation or in the name of any incorporated official board or body authorized to issue said bonds, or in such other manner as may be authorized by law. |
| Exercise of powers and duties. | |
| Bonds hereafter issued. | |
| Repealing clause. | SEC. 5. All acts and parts of acts in conflict with this act are hereby repealed. |
| | SEC. 6. This act shall be in force from and after its ratification. Ratified this the 5th day of March, A.D. 1921. |

CHAPTER 134

AN ACT RELATING TO THE SUPERIOR COURTS OF
ALAMANCE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Consolidated Statutes, section fourteen hundred and forty-three, be amended by striking out that part of said section relating to the courts of Alamance County and inserting in lieu thereof the following:

Alamance—first Monday in March; the second Monday before Terms of court. the first Monday in September; the twelfth Monday after the first Monday in September, each term for criminal cases only; the third Monday after the first Monday in March; the tenth Monday after the first Monday in March; the twelfth Monday after the first Monday in March (to continue for two weeks); the first Monday after the first Monday in September (to continue for two weeks), each term for civil cases only.

SEC. 2. That all laws and parts of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 5th day of March, A.D. 1921.

CHAPTER 135

AN ACT TO AMEND SECTION 3836, ARTICLE 13, CHAPTER
70, OF THE CONSOLIDATED STATUTES OF NORTH CARO-
LINA, RELATING TO CARTWAYS AND TRAMWAYS.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand eight hundred and thirty-six, article thirteen, chapter seventy, of the Consolidated Statutes of North Carolina be and the same is hereby amended as follows:

(1) By inserting between the word "minerals" and the word "to" in the third line thereof a comma and the words "or be con- Manufacturing plants.
ducting or operating any industrial or manufacturing establish-
ment or plant, or taking action looking to the erection, equipment,
and operation of any such establishment or plant."

(2) By inserting between the word "water" in the fourth line thereof and the comma following it the words "affording neces- Ingress and egress.
sary and proper means of ingress thereto and egress therefrom."

(3) By changing the period after the word "petitioner" and before the word "The" in the seventeenth line thereof to a colon, and inserting the words: "Provided, that any cartway, tramway, Proviso: Extension
over canals and
waters.

or railway laid out pursuant to the provisions hereof may be extended over and across any canal or other artificial stream of water, and nonnavigable natural stream of water, when necessary or proper to do so in order to secure an outlet to a public road or watercourse or railroad as hereinbefore provided."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A.D. 1921.

CHAPTER 136

AN ACT TO AMEND CHAPTER 106 OF THE CONSOLIDATED STATUTES, RELATING TO GENERAL INSURANCE LAWS.

The General Assembly of North Carolina do enact:

Contingent fund.

SECTION 1. Amend section sixty-two hundred and sixty-seven by striking out in line four the word "five" and inserting in lieu thereof the word "fifteen."

Expense of suppressing violations of law.

SEC. 2. Amend section sixty-two hundred and sixty-eight by striking out in line three the word "five" and inserting in lieu thereof the word "fifteen."

Commissions to nonresident broker.

SEC. 3. Amend section sixty-three hundred and two by inserting after the words "by such agents" in line five the following: "who may pay not exceeding five per centum of the premiums collected on such business to a licensed nonresident broker."

Investigation of charges.

SEC. 4. Amend section sixty-two hundred and seventy-seven by striking out all after the word "same" in line seven and inserting in lieu thereof the following: "He or his deputies shall have power to summon witnesses, and to compel them to appear before him, or either of them, and to testify under oath in relation to any matter which is, by the provision of this act, a subject of inquiry and investigation, and may require the production of any book, paper, document, or other matter whatsoever deemed pertinent or necessary to such inquiry with the same force and effect as is possessed by courts of record in this State."

Power to summon witnesses and compel attendance.

To require production of papers and records.

Employment of persons to make investigation.

For the purpose of carrying out the provisions of this act, the Insurance Commissioner is authorized to employ a competent person or persons to make such investigations, and to provide for such expenses, including compensation of deputies as may be incurred in said investigations, the sum of five thousand dollars (\$5,000) is hereby annually appropriated.

Appropriation.

Contracts supplemental to life or endowment policies.

SEC. 5. Amend section sixty-four hundred and eighty-nine, subsection two, to read as follows: "Nothing in this subchapter shall apply to or in any way affect contracts supplemental contracts of life or endowment insurance where such supplemental contracts contain no provisions except such as operate to safeguard such

insurance against lapse or to provide a special surrender value therefor in the event that the insured shall be totally and permanently disabled by reason of accidental bodily injury or by sickness, not to contracts issued as supplements to life insurance contracts or contracts of endowment insurance, and intended to increase the amount insured by such life or endowment contracts in the event that the death of the insured shall result from accidental bodily injuries: *Provided*, that no such supplemental contract shall be issued or delivered to any person in this State unless and until a copy of the form thereof has been submitted to and approved by the Insurance Commissioner under such reasonable rules and regulations as he shall make concerning the provisions in such contracts, and their submission to and approval by him."

Contracts increasing insurance in deaths by accident.

Proviso: Form of supplemental contract submitted to and approved by commissioner.

SEC. 6. This act shall be in force from and after its ratification.

Ratified this the 7th day of March, A.D. 1921.

CHAPTER 137

AN ACT TO PROVIDE IMPROVED MARKETING FACILITIES FOR COTTON.

The General Assembly of North Carolina do enact:

SECTION 1. That in order to protect the financial interests of North Carolina by stimulating the development of an adequate warehouse system for our great staple crop, cotton, in order to enable growers of cotton more successfully to withstand and remedy periods of depressed prices, in order to provide a modern system whereby cotton may be more profitably and more scientifically marketed, and in order to give this important crop the standing to which it is justly entitled as collateral in the commercial world, a cotton warehouse system for the State of North Carolina is hereby established as hereinafter provided.

Purpose of act.

SEC. 2. The provisions of this act shall be administered by the State Board of Agriculture, through a suitable person to be selected by said board, and known as the State Warehouse Superintendent. In administering the provisions of this act the Board of Agriculture is empowered to make and enforce such rules and regulations as may be necessary to make effective the purposes and provisions of this act, and to fix and prescribe reasonable charges for storing cotton in the local warehouses and publish the same from time to time as they may deem necessary.

Cotton warehouse system established.

State warehouse superintendent.

Board of Agriculture to make and enforce rules.

SEC. 3. The Board of Agriculture shall have authority to employ a warehouse superintendent and necessary assistants, local managers, examiners, inspectors, expert cotton classers, and such other employees as may be necessary in carrying out the provisions of this act, and fix and regulate their salaries and duties.

Officers and employees.

Superintendent to give bond.

Bonds of employees.

Bale tax.

Collection of tax.

Tax held to credit of warehouse system.

Investment of funds.

Proviso: Security and term of loans.

Proviso: Interest available for administrative expenses.

Proviso: Guarantee fund.

SEC. 4. The person named as State Warehouse Superintendent shall give bond to the State of North Carolina in the sum of fifty thousand dollars (\$50,000) to guarantee the faithful performance of his duties, the expense of said bond to be paid by the State, to be approved as other bonds for State officers. The superintendent shall, to safeguard the interests of the State, require bonds from other employees authorized in section three of this act in amounts as large at least as he may find ordinary business experience in such matters would suggest as ample.

SEC. 5. That in order to provide a sufficient indemnifying or guarantee fund to cover any loss not covered by the bonds hereinbefore mentioned, in order to provide the financial backing which is essential to make the warehouse receipt universally acceptable as collateral, and in order to provide that a State warehouse system intended to benefit all cotton growers in North Carolina shall be supported by the class it is designed to benefit, it is hereby declared: That on each bale of cotton ginned in North Carolina during the period from the ratification of this bill until June thirty, one thousand nine hundred and twenty-three, twenty-five (25) cents shall be collected through the ginner of the bale and paid into the State Treasury, to be held there as a special guarantee or indemnifying fund to safeguard the State warehouse system against any loss not otherwise covered. The State Tax Commission shall provide and enforce the machinery for the collection of this tax, which shall be held in the State Treasury to the credit of the State warehouse system. Not less than ten per centum of the entire amount collected from the per bale tax shall be invested in United States Government or farm loan bonds or North Carolina bonds, and the remainder may be invested in amply secured first mortgages to aid and encourage the establishment of warehouses operating under this system, such investments to be made by the Board of Agriculture with the approval of the Governor and Attorney-General: *Provided*, such first mortgages shall be for not more than one-half the actual value of the warehouse property covered by such mortgages, and run not more than ten years: *Provided further*, that the interest received from all investments shall be available for the administrative expense of carrying into effect the provisions of this act, including the employment of such persons and such means as the State Board of Agriculture in its discretion may deem necessary: *Provided further*, that the guarantee fund, raised under the provisions of the "An act to provide improved marketing facilities for cotton," the same being chapter one hundred and sixty-eight of the Public Laws of one thousand nine hundred and nineteen, shall become to all intents and purposes a part of guarantee fund to be raised under this act and subject to all of the provisions hereof.

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| <p>SEC. 6. Each person, firm, partnership, or corporation undertaking the business of operating a cotton gin within the State shall, before ginning any cotton grown in the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two, make application to the State Commissioner of Agriculture for a certificate of registration, which application shall show the number of the certificate, the name under which the gin is commonly known, the name of the owner and of the operator or manager, with postoffice address of each, and the township and county in which the gin is located. It shall be the duty of the Commissioner of Agriculture to require the registration of all gins operating within the State, and to furnish the said certificates of registration, numbered serially, free upon application; and each person, firm, partnership, or corporation receiving the said certificate of registration shall post it conspicuously in the gin to which it applies. For failure to make application and secure such certificate of registration, and to post same as required in this section, before beginning operation, each person, firm, partnership, or corporation shall be subject to a penalty of five dollars (\$5) for each and every day such gin shall be operated prior to securing and posting such certificate of registration. The penalty herein provided for shall be recovered by the State in a civil action to be brought by the State Commissioner of Agriculture in any court of competent jurisdiction, and it shall be the duty of the Attorney-General to prosecute all such actions. Each person, firm, partnership, or corporation operating a gin shall keep a record, on forms furnished or approved by the Commissioner of Agriculture, showing the names and addresses of the owners of the cotton ginned, the number of bales ginned, and the date of each ginning; and each such operator of a gin shall report the number of bales ginned, and pay the tax levied in section five of this act to the State Tax Commission at least once every thirty days after beginning operation, and shall send a true copy of the report to the Commissioner of Agriculture.</p> | <p>Registration of gins.</p> <p>Certificates of registration.</p> <p>Certificates to be posted.</p> <p>Penalty for failure.</p> <p>Recovery of penalty.</p> <p>Gin records and reports.</p> <p>Payment of tax.</p> |
| <p>SEC. 7. No man shall be employed as manager of a warehouse unless the members of the board of county commissioners and the president of some bank in the county in which the warehouse is operated shall certify to the State Warehouse Superintendent that the person desiring to be warehouse manager is in their opinion a man of good character, competent, and of good reputation, deserving the confidence of the people.</p> | <p>Certificates as to competency and character of warehouse manager.</p> |
| <p>SEC. 8. The State Warehouse Superintendent shall accept as authority the standards and classifications of cotton established by the Federal Government.</p> | <p>Standards and classification of cotton.</p> |
| <p>SEC. 9. The State Warehouse Superintendent shall have the power to lease for stated terms property for the warehousing of cotton: <i>Provided</i>, no rent shall be paid until the operating ex-</p> | <p>Lease of property for warehouses. Proviso: Rent to be paid from profits.</p> |

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| Responsibility of State. | penses of each such warehouse so leased shall have been paid from the income of the warehouse so leased, and in no case shall the State be responsible for any rent except from the income of such |
| State supervision and operation of private warehouses. | warehouse so leased in excess of operating expenses; and said superintendent shall fix the terms upon which private or corporate warehouses may obtain the benefits of State supervision and operation. And it shall be his especial duty to foster and encourage |
| Special duty of superintendent. | the erection of warehouses in the various cotton-growing counties of the State for operation under the terms of this act, and to provide an adequate system of inspection, and of rules, forms, and reports to insure the security of the system, such matters to be |
| Violation of rules a misdemeanor. | approved by the State Board of Agriculture. The violation of such rules by any officer of the system shall be a misdemeanor. |
| Storage of cotton. | Cotton may be stored in such warehouses by any person owning cotton, and receive all the benefits accruing from such State management; and the person herein permitted to store cotton in any |
| Warehouse charges. | such warehouse shall pay to the manager of the warehouse such sum or sums for rent or storage as may be agreed upon, subject to section two of this act, by the manager and such person desiring |
| Proviso: Storage of other commodities. | to store cotton therein: <i>Provided further</i> , that, subject to the approval of of the State Warehouse Superintendent and the local manager, but not to the exclusion of cotton offered for storage in accordance with this act, the storage of other commodities may be permitted in the warehouse, which storage of other commodities |
| Proviso: Warehouse receipts. | shall not otherwise be subject to this act: <i>Provided further</i> , that for such other commodities so stored as are graded and standardized in conformity with the grades and standards heretofore or hereafter to be promulgated by the board of agriculture acting under the provisions of the "An act to provide for the establishment of standard packages, grades, State brands, and for other purposes," the same being chapter three hundred twenty-five of the Public Laws of one thousand nine hundred and nineteen, negotiable warehouse receipts of form and design approved by the Board of Agriculture may be issued, such receipts in no way to be supported or guaranteed by the indemnifying fund provided for in section five of this act. |
| Suits against superintendent. | SEC. 10. The said superintendent shall also have the power to sue, or to be sued, in the courts of this State in his official capacity, but not as an individual, except in case of tort or neglect of duty, when the action shall be upon his bond. Suits may be brought in the county of Wake or in the county in which the cause of action arose. |
| Venue. | |
| Cotton to be graded, stapled, and weighed. | SEC. 11. As soon as possible after any lint cotton, properly baled, is received for storage, the local manager shall, if not previously done, have it graded and stapled by a Federal or State classifier and legally weighed. Official negotiable receipts of the form and design approved by the Board of Agriculture shall be |
| Negotiable receipts. | |

issued for such cotton under the seal and in the name of the State of North Carolina, stating location of warehouse, name of manager, the mark on said bale, weight, grade, and length of staple, so as to be able to deliver on surrender of the receipt the identical cotton for which it was given. The warehouse manager shall fill in the said receipt, which shall be signed by him and by the State Warehouse Superintendent or his duly authorized agent: *Provided*, that if the local manager cannot issue a negotiable receipt complete for such cotton, he shall issue a nonnegotiable memorandum receipt therefor, said memorandum receipt to be taken up and marked "Canceled" by the local manager upon the delivery of the negotiable receipt issued for said cotton: *Provided further*, that if the official negotiable receipt be issued for cotton of which the manager is owner, either solely or jointly in common with others, the fact of such ownership must appear on the face of the receipt: *Provided further*, that no responsibility is assumed by the State warehouse system for fluctuations in weight due to natural causes.

Authentication of receipts.

Proviso: Non-negotiable receipts.

Proviso: Receipts to state ownership if of manager.

Proviso: Fluctuations in weight.

SEC. 12. The official negotiable receipt issued under section eleven for cotton so stored is to be transferable by written assignment and actual delivery, and the cotton which it represents to be deliverable only upon a physical presentation of the receipt, which is to be marked "Canceled," with date of cancellation, when the cotton is taken from the warehouse. The said official negotiable receipt carries absolute title to the cotton, it being the duty of the local manager accepting same for storage to satisfy himself as to the title to the same by requiring the depositor of the cotton to sign a statement appearing on the face of the official receipt to the effect that there is no lien, mortgage, or other valid claim outstanding against such cotton, and any person falsely signing such a statement shall be punished as provided for false pretenses, Consolidated Statutes, section four thousand two hundred and seventy-seven.

Transfer of receipts.

Delivery and cancellation of receipts.

Receipt carries title absolute.
Statement of ownership.

Punishment for false statement.

SEC. 13. The manager of any warehouse, or any agent, employee, or servant, who issues or aids in issuing a receipt for cotton without knowing that such cotton has actually been placed in the warehouse under the control of the manager thereof shall be guilty of a felony, and upon conviction be punished for each offense by imprisonment in the State Penitentiary for a period of not less than one or more than five years, or by a fine not exceeding ten times the market value of the cotton thus represented as having been stored.

Issue of receipts without knowledge of actual storage felony.

Punishment.

SEC. 14. Any manager, employee, agent, or servant who shall deliver cotton from a warehouse under this act without the production of the receipt therefor, or who fails to mark such receipt "Canceled" on the delivery of the cotton, shall, upon conviction, be punished by a fine of not more than ten thousand dollars

Punishment for delivery of cotton without receipt or failure to cancel receipt.

(\$10,000), or imprisonment for not more than five years, or both fine and imprisonment, in the discretion of the court.

Duplicate receipts. SEC. 15. The State Warehouse Superintendent, or his duly authorized agent, and the manager of the local warehouse is authorized to issue a duplicate receipt for a lost or destroyed receipt, due record of the original receipt being found upon the books of the warehouse, only upon affidavit of the owner of the original that the original receipt has been lost or destroyed, and by giving the State Warehouse Superintendent bond with approved security in an amount equal to the double value of the cotton represented by the original receipt, said value to be estimated at the highest market price of middling cotton during the preceding two years, to indemnify the State Warehouse Superintendent and the local manager from loss or damage, and any cost of litigation.

Indemnifying bond.

No debt or liability as against the State to be created.

SEC. 16. It is hereby declared that no debt or other liability shall be created against the State by reason of the lease or operation of the warehouse system created by this act or the storage of cotton therein, it being the purpose of this act to establish a self-sustaining system to operate as nearly as practicable at cost, without profit or loss to the State, except that expenses of supervision may be paid by the Board of Agriculture. While it is believed that the provisions and safeguards mentioned in this act, including the bonds required of all officers and supplemental indemnifying or guarantee fund mentioned in section five, will insure the security of the system beyond any reasonable possibility of loss, nevertheless, in order to establish the principle that this system should be supported by those for whose especial financial benefit it is established, it is hereby provided that in the eventuality that the system should suffer at any time any loss not fully covered by the aforementioned bonds and indemnifying fund, such losses shall be made good by having the State Tax Commission repeat for another twelve months selected by it the special levy on ginned cotton, as prescribed in section five, for the two years ending June thirtieth of the year one thousand nine hundred and twenty-three.

Expense of supervision.

Special tax as further indemnity.

Insurance.

SEC. 17. The superintendent shall insure, or shall require the local manager to insure and keep insured for its full value, upon the best terms obtainable, by individual or blanket policy, all cotton on storage. In case of loss, the superintendent shall collect the insurance due and pay the same, ratably, to those lawfully entitled to it, insurance policies to be in the name of the State and the premium collected from the owners of the cotton, the State to have a lien on the cotton for insurance and storage charges as in the case of other public warehouses in the State.

Collection and distribution of insurance.

Lien of State for insurance and storage charges.

State Warehouse Superintendent to aid in securing loans.

SEC. 18. That the State Warehouse Superintendent, in addition to the duties hereinbefore vested in him, is also permitted and empowered, upon the request of the owner or owners of the ware-

house receipts and cotton stored in such warehouses to aid, assist, and coöperate, or as the duly authorized agent of such owner or owners (which authorization shall be in writing), to secure and negotiate loans upon the warehouse receipts. And upon like written request or authorization of said owner or owners, and his or their duly authorized agent, he may sell and dispose of such warehoused cotton for such owner or owners, either in the home or foreign markets, as may be agreed upon between such owner or owners and the said superintendent, in writing. And for said loan or sales the said superintendent shall charge reasonable and just commissions, without discrimination, all of which shall be accounted for and held as part of the fund for the maintenance and operation of the State warehouse system: *Provided, however*, that the State incurs no liability whatever for any act or representation of the superintendent in exercising any of the permissions or powers vested in him in this section: *Provided further*, that the bond of the superintendent will be liable for any unfaithful or negligent act of his by reason of which the owner or owners of such warehoused cotton suffers damage or loss.

Sales by superintendent as agent of owner.

Commissions to use of warehouse fund.

Proviso: State to incur no liability.

Proviso: Superintendent liable on bond.

SEC. 19. The State Warehouse Superintendent may, upon approval of the Board of Agriculture, operate or cause to be operated, subject to the United States Warehouse Act, any or all of the warehouses leased by him under the provisions of this act, and he is authorized to comply with said United States Warehouse Act and the regulations thereunder.

Compliance with United States Warehouse Act.

SEC. 20. If any particular section or part of any section of this act shall be held to be unconstitutional, such holding shall not invalidate any other portion thereof.

Constitutionality.

SEC. 21. Chapter one hundred and sixty-eight of the Public Laws of one thousand nine hundred and nineteen, and all other laws and clauses of laws in so far only as they conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 22. This act shall be in force and effect from and after its ratification.

Ratified this the 7th day of March, A.D. 1921.

CHAPTER 138

AN ACT TO AUTHORIZE THE NORTH CAROLINA GEOLOGICAL AND ECONOMIC SURVEY TO CO-OPERATE WITH THE FEDERAL POWER COMMISSION.

The General Assembly of North Carolina do enact:

SECTION 1. That the Geological Board of the North Carolina Geological and Economic Survey is hereby authorized and directed to coöperate with the Federal Power Commission in the carrying

Coöperation authorized and directed.

Enforcement of
State regulations.

out of rules and regulations promulgated by that commission; and is further authorized to act on behalf of the State in carrying out any regulations that may be passed relating to water powers in North Carolina other than those relating to making and regulating rates.

Coöperation with
Corporation Com-
mission.

Information to be
furnished.

SEC. 2. The said Geological Board is further authorized to coöperate with the North Carolina Corporation Commission in investigating the water-power situation in North Carolina, and to furnish said Corporation Commission such information as is possible regarding the location of water-power sites in the State, developed water powers, and such other information as said commission may desire in regard to the water-power situation in North Carolina.

Repealing clause.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A.D. 1921.

CHAPTER 139

AN ACT TO AMEND SECTION 6493 OF THE CONSOLIDATED STATUTES, GIVING MEMBERS OF FRATERNAL ORDERS AUTHORITY TO RECEIVE AND RECEIPT FOR DUES AND ASSESSMENTS.

The General Assembly of North Carolina do enact:

SECTION 1. That Consolidated Statutes be amended as follows, by adding after section six thousand four hundred and ninety-three the following:

"SEC. 6493a. Assessments and dues referred to in the two preceding sections may be collected, receipted and remitted by a member or officer of any local or subordinate lodge of any fraternal order or society when so appointed or designated by any grand, district, or subordinate lodge or officer, deputy, or representative of the same, there being no regular licensed agent or deputy of said grand lodge charged with said duties; but any person so collecting said dues or assessments shall be the agent representative of such fraternal order or society, or any department thereof, and shall bind them by their acts in collecting and remitting said amounts so collected. Under no circumstances, regardless of any agreement, by-law, contract, or notice, shall said officer or collector be the agent or representative of the individual member from whom any such collection is made; nor shall said member be responsible for the failure of such officer or collector to safely keep, handle, or remit said dues or assessments so collected, in

Appointment of
member as re-
ceiver or collector.

Appointee to be
agent for order or
society.

No agency for in-
dividual members
assumed.

Paying member
not responsible for
acts of collector.

accordance with the rules, regulations, or by-laws of said society; nor shall said member, regardless of any rules, regulations, or by-laws to the contrary, forfeit any rights under his certificate or membership in said fraternal benefit society by reason of any default or misconduct of any said officer or member so acting.

Rights of members
not impaired.

SEC. 2. This act to be in force from and after its ratification.

Ratified this the 7th day of March, A.D. 1921.

CHAPTER 140

AN ACT TO AMEND CHAPTER 325 OF THE PUBLIC LAWS OF 1919, RELATING TO THE ESTABLISHMENT OF STANDARD PACKAGES, GRADES, STATE BRANDS, AND FOR OTHER PURPOSES.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of said act be stricken out and the following substituted instead thereof: "The purpose of this act is to give authority to investigate marketing conditions, and to establish and maintain standard grades and packages and State brands for farm and horticulture crops and animal products. The term 'farm products' as used hereafter in this act shall be construed to mean any or all of the crops or products named above in this section."

Purpose of act.

"Farm products"
defined.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 7th day of March, A.D. 1921.

CHAPTER 141

AN ACT TO AMEND SECTION 2599 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO VIOLATIONS OF THE PROVISIONS OF THE CHAPTER ENTITLED "MOTOR VEHICLES."

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand five hundred and ninety-nine of the Consolidated Statutes of North Carolina be and the same is hereby amended by changing the period at the end of said section to a semicolon, and by adding thereafter the following provision: "and any person violating any provision of this chapter, where serious damage is done, shall be guilty of a misdemeanor."

Misdemeanor.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 7th day of March, A.D. 1921.

CHAPTER 142

AN ACT TO PROVIDE FOR ANOTHER TERM OF THE SUPERIOR COURT OF STOKES COUNTY FOR THE TRIAL AND HEARING OF CIVIL CAUSES ONLY.

The General Assembly of North Carolina do enact:

- Term established. SECTION 1. That there shall be held in the county of Stokes on the seventh Monday before the first Monday in September, one thousand nine hundred and twenty-one, and annually thereafter on the seventh Monday before the first Monday in September, and in addition to the Superior Courts of Stokes County as now provided by law, a regular term of the Superior Court of Stokes County, for the trial and hearing of civil causes only, and to continue for one week.
- Jurisdiction; duration. SEC. 2. That the commissioners of Stokes County shall draw for each term of said court, in accordance with law, twenty-four jurors, to be summoned by the sheriff of Stokes County.
- Jurors. SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.
- Repealing clause. SEC. 4. That this act shall be in force from and after its ratification.
- Ratified this the 7th day of March, A.D. 1921.

CHAPTER 143

AN ACT TO EQUALIZE SALARIES OF THE CHIEF CLERKS AND OTHER CLERICAL EMPLOYEES WHOSE COMPENSATION IS NOW FIXED BY LAW.

The General Assembly of North Carolina do enact:

- Governor and Council of State to adjust and fix compensations. SECTION 1. That the Governor and Council of State shall constitute a board to adjust and fix the compensation to be paid to the several assistants, chief clerks, clerks and assistants, in the various departments of the State Government affected by chapter two hundred and forty-seven, Public Laws nineteen hundred and nineteen, including employees of the Supreme Court, and including the private secretary of the Governor: *Provided*, that nothing herein shall in any way affect the provisions of chapter ninety-five of the Public Laws, special session nineteen hundred and twenty, except such as are by law required to give bond to the State.
- Proviso: Clerks not affected. SEC. 2. The compensation fixed under the provisions of this act shall not exceed \$3,000 per annum for any individual employee, and shall be certified by the Governor to the State Auditor, and paid as provided by law for the payment of other salaries.
- Limit of salary.
- Certificate and payment.

SEC. 3. The proceedings of the board shall be kept by the State Auditor, and reported to each regular session of the General Assembly. Proceedings and reports.

SEC. 4. That section nine, chapter two hundred and forty-seven, Public Laws of nineteen hundred and nineteen, is hereby repealed. Specific repeal.

SEC. 5. All laws and clauses of laws, to the extent that they are in conflict with the provisions of this act, are hereby repealed. General repealing clause.

SEC. 6. This act shall be in force and effect from and after its passage.

Ratified this the 7th day of March, A.D. 1921.

CHAPTER 144

AN ACT TO APPORTION THE MEMBERS OF THE HOUSE OF REPRESENTATIVES AMONG THE SEVERAL COUNTIES OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. That until the General Assembly of North Carolina shall make another apportionment as provided by the Constitution and laws of North Carolina, the House of Representatives shall be composed of members elected from the counties of the State in the following manner, to wit: The counties of Forsyth, Guilford, Mecklenburg, and Wake shall elect three members each; the counties of Buncombe, Durham, Gaston, Halifax, Johnston, Nash, New Hanover, Pitt, Robeson, Rockingham, Rowan, and Wayne shall elect two members each; and the counties of Alamance, Alexander, Alleghany, Anson, Ashe, Avery, Beaufort, Bladen, Brunswick, Burke, Cabarrus, Caldwell, Camden, Carteret, Caswell, Catawba, Chatham, Cherokee, Chowan, Cleveland, Clay, Columbus, Craven, Cumberland, Currituck, Dare, Davidson, Davie, Duplin, Edgecombe, Franklin, Gates, Graham, Granville, Greene, Harnett, Haywood, Henderson, Hertford, Hoke, Hyde, Iredell, Jackson, Jones, Lee, Lenoir, Lincoln, Macon, Madison, Martin, McDowell, Mitchell, Montgomery, Moore, Northampton, Onslow, Orange, Pamlico, Pasquotank, Pender, Perquimans, Person, Polk, Randolph, Richmond, Rutherford, Sampson, Scotland, Stanly, Stokes, Surry, Swain, Transylvania, Tyrrell, Union, Vance, Warren, Washington, Watauga, Wilkes, Wilson, Yadkin, and Yancey shall elect one member each. Apportionment.

SEC. 2. That all laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A.D. 1921.

CHAPTER 145

AN ACT TO PROVIDE FOR THE ADOPTION OF TEXT-BOOKS FOR THE ELEMENTARY SCHOOLS.

The General Assembly of North Carolina do enact:

Adoption of text-books.

SECTION 1. The State Board of Education is hereby authorized to adopt text-books for use in all elementary public schools of the State, supported wholly or in part out of public funds, as herein-after provided.

Appointment of text-book commission.

Number and eligibility.

SEC. 2. On or before June first, one thousand nine hundred and twenty-one, the Governor and the Superintendent of Public Instruction shall appoint a Text-book Commission, composed of seven members to be selected from among the teachers, supervisors, principals, and superintendents actually engaged in school work in the State, to serve for five years, or until their successors are appointed and qualified, and the Governor and Superintendent of Public Instruction shall have authority to fill any vacancy that may occur in the Text-book Commission, or to remove for sufficient cause any member of the commission.

Outline course of study to be prepared and published.

The Text-book Commission shall first prepare, subject to the approval of the Superintendent of Public Instruction, and publish at the expense of the State, an outline course of study setting forth what subjects shall be taught in each of the elementary grades. It shall give in outline the number of basal and supplementary books on each subject to be used in each grade, in accordance with law. All subjects on which books are to be adopted by the State Board of Education shall be basal books, and all others shall be considered supplementary books.

Outline of basal and supplementary books.

Basal books.

List of basal books submitted.

After the outline course of study has been prepared and published, the Text-book Commission shall then prepare a multiple list of basal books to be submitted to the State Board of Education. The multiple list shall contain not more than six books, or series of books, on all subjects where two basal books, or series of books, are to be adopted, and not more than four basal books for each of the other subjects in the course of study for each grade.

Number submitted.

Time for submission of lists.

On or before February first, one thousand nine hundred and twenty-two, the chairman of the Text-book Commission shall submit to the Superintendent of Public Instruction a report setting forth the multiple lists of books that have been selected in conformity with the outline course of study. No book shall be included in the multiple list that a majority of the Text-book Commission deems unsuitable, or that does not conform to the outline course of study.

Books not included.

Report as to division of series.

The Text-book Commission shall report whether any of the major subjects containing a series of books may be divided, taking one part from one series and another part from another series of

books on the same subject, and the commission's report in this respect shall be binding on the State Board of Education.

SEC. 3. The State Board of Education shall adopt, on or before March first, one thousand nine hundred and twenty-two, for a period of five years from the multiple lists submitted, two basal primers for the first grade and two basal readers for each of the first three grades, and one basal book or series of books on all other subjects contained in the outline course of study for the elementary grades where a basal book or books are recommended for use: *Provided*, the State Board of Education may enter into contract with a publisher for a period less than five years, if any advantages may accrue to the schools as a result of a shorter contract than five years.

The State Board of Education may continue indefinitely, that is, for a period of not less than one nor more than five years, any book now on the adopted list: *Provided*, that satisfactory arrangements can be made with the publisher or publishers as to prices, distribution, etc.: *Provided*, that the Text-book Commission does not specify that such a book or books are unsuitable and not in conformity with the course of study, or the provisions of this act.

At the expiration of the contract hereafter entered into between the State Board of Education and the publisher for any particular book or books, the State Board of Education, upon satisfactory agreement with the publisher, may continue the contract for any particular book or books indefinitely; that is, for a period not less than one nor more than five years.

The subjects to be selected are hereby divided into two classes: (1) Major subjects, including readers, arithmetics, language and grammar, history, and geography; and (2) all other books on all other subjects shall be considered as minors, and at the expiration of the contract entered into between the State Board of Education and the publisher, not more than one major subject shall be changed in any one year: *Provided*, satisfactory arrangements as to prices, distribution, etc., may be made. The supplementary books contained in the outline course of study are for the guidance of county and city boards of education, which are authorized to adopt all supplementary books necessary to complete the course of study for the schools. But said supplementary books shall neither displace nor be used to the exclusion of the basal books, and the State Board of Education may revoke the certificate of any teacher, principal, or superintendent violating the provisions of this section.

Provided further, that the State Board of Education may at any time it finds a book unsatisfactory call for a new report from the Text-book Commission on that subject adopted for an indefinite length of time. Moreover, the Text-book Commission at any time,

Report binding on board.

Time for adoption. Period.

Number of books adopted.

Proviso: Time of period lessened.

Continuance of books now on list.

Proviso: Books specified as unsuitable.

Continuance of contract.

Subjects classified.

Major subjects.

Minor subjects.

Changes in major subjects.

Supplementary books.

Basal books not displaced.

Revocation of certificates.

Proviso: Board may call for new report. Supplemental report by Text-book Commission.

with the approval of the State Superintendent of Public Instruction, may recommend to the State Board of Education that a given book adopted indefinitely is unsatisfactory or may be greatly improved by the adoption of a new book or books.

Notice to publisher of change.

In the event that a change of text-books contracted for on an indefinite length of time is deemed necessary by the State Board of Education or by the Text-book Commission, the publisher shall be given at least three months notice prior to the first day of May, and at the expiration of which time the State Board of Education is authorized to adopt from a list submitted by the Text-book Commission a new book or books on said subject. Moreover, the publisher of any text-book desiring to end a contract that has been extended indefinitely shall give the State Board of Education at least three months notice prior to the first day of May. In either event, when it becomes necessary to substitute a new book for an old one on the adopted list, the State Board of Education shall call for new recommendations from the Text-book Commission on that book, and proceed as in the first instance.

Adoption of substitute books.

Proviso: Publisher desiring to end contract..

Notice to board.

Board to call for new recommendations.

Rules and regulations to be adopted by board.

SEC. 4. The State Board of Education shall make all needful rules and regulations governing the advertisement for bids, when and how prices shall be submitted, when and how sample books for adoption shall be submitted, the nature of the contract to be entered into between the State Board of Education and the publishers, the nature and kind of bond, if any is necessary, and all other needful rules and regulations governing the adoption of books for the elementary schools not otherwise specified in this act. After a contract has been entered into between the State Board of Education and the publisher, if the publisher shall fail to keep its contract as to prices, distribution of books, etc., the Attorney-General shall bring suit against said company when requested by the State Board of Education for such an amount as may be sufficient to enforce the contract or to compensate the State because of the loss sustained by a failure to keep this contract.

Suits for enforcement of contract.

Meeting of Text-book Commission.

Organization.

By-laws.

SEC. 5. Immediately after the appointment of the Text-book Commission the Superintendent of Public Instruction shall cause said Text-book Commission to meet in his office and organize by electing a chairman and secretary, and shall adopt such rules and regulations to govern their work as may be deemed necessary, subject to the approval of the State Superintendent of Public Instruction. The work of the Text-book Commission shall then be apportioned among the members and the rules and regulations governing its work shall be published in the daily papers, and a copy shall be sent to all publishers that may submit bids and samples of books for adoption.

Apportionment of work.

Publication of regulations.

Copy sent to publishers.

Sources of information.

The several members of the Text-book Commission may work independently, seeking information from every legitimate source,

but if the members of the Text-book Commission receive information from representatives of book companies, they shall keep a record of each such visit and the purpose of the visit.

Record of visits by representatives of book companies.
Publisher to register representatives.

Any publisher submitting books for adoption shall register in the office of the State Superintendent of Public Instruction, all agents or employees of any kind authorized to represent said company in the State, and this registered list shall be open for inspection by the public.

Each member of the Text-book Commission shall be paid out of the State Public School Fund on the requisition of the Superintendent of Public Instruction, two hundred dollars (\$200) for services, and, in addition, the necessary traveling expenses authorized by the Superintendent of Public Instruction: *Provided*, that the chairman of this commission shall be paid two hundred and twenty-five dollars (\$225). The members so appointed shall serve for a period of five years, or until their successors are appointed, and shall be subject to the call of the State Board of Education at any time during their term of service: *Provided further*, that for any service rendered more than one year after appointment, each member shall be paid per diem of five dollars (\$5), and necessary traveling expenses.

Pay of text-book commissioners.

Pay of chairman.

Term of office.

Subject to call.

Proviso: Per diem after one year's service.

SEC. 6. Article forty-one, sections five thousand six hundred and ninety-one to five thousand seven hundred and twenty-two, inclusive, and all other laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 7. This act shall be in force and effect on and after the date of its ratification.

Ratified this the 7th day of March, A.D. 1921.

CHAPTER 146

AN ACT TO PROVIDE REVENUE FOR THE PUBLIC SCHOOLS FOR SIX MONTHS, FOR TEACHER TRAINING, AND ADMINISTRATION.

The General Assembly of North Carolina do enact:

SECTION 1. There is hereby appropriated annually from the general fund of the State Treasury the sum of one million four hundred thousand dollars (\$1,400,000), to be held as a separate fund in the State Treasury, to be known as the "State Public School Fund," and to be expended as provided by this act.

Appropriation.

State public school fund.

SEC. 2. The State Board of Education shall apportion annually out of the State Public School Fund to each county of the State unable to provide a six months school term after levying the maximum rate specified in section four of this act, an amount to

Apportionment to counties for six months' term.

supplement the county funds sufficiently to provide a six months term for every school in the county.

Apportionment for salaries.

The State Board of Education shall also apportion annually from the State Public School Fund an amount sufficient to pay, in accordance with the State salary schedule, the salaries of the county superintendents and assistant superintendents for six months, and all supervisors other than those specified in section twelve, principals of all elementary schools having ten or more teachers, and principals of all standard high schools, for three months. The Superintendent of Public Instruction is hereby authorized to define a city school, and the Auditor, upon proper requisition of Superintendent of Public Instruction, shall draw warrants on the State Treasury, payable to the treasurer of the governing body of the city school so defined, for the amounts due the city schools, and to the treasurer of the county board of education for the amounts due all other schools of the county.

Superintendent to define city schools.

Payments to city schools.

Payments to county schools.

School budget submitted by county.

SEC. 3. On or before the first Monday in May of each year the county board of education shall submit, on blanks supplied by the State Superintendent of Public Instruction, and in accordance with directions, an itemized county school budget to the board of county commissioners, setting forth in detail the amount of money needed to maintain the public schools of the county, including city schools, special chartered and special local-tax districts, for six months for the succeeding school year.

Separate funds.

The county budget shall provide three separate school funds: (1) A Teachers' Salary Fund; (2) an Incidental Expense Fund; and (3) a Building Fund.

Teachers' salary fund.

The Teachers' Salary Fund shall include the salaries of all superintendents, assistant superintendents, principals, superintendents of public welfare, supervisors, and teachers of all sorts, and the operating expenses of transporting pupils to school.

Proviso: Limitation on salaries.

Provided, it shall be illegal to pay any teacher a salary higher than that allowed in the adopted salary schedule, except in cases of special fitness or special duties assigned by the governing authority of the school, and any such increase in the salary so allowed shall not be paid out of the Teachers' Salary Fund provided for a six months school term.

Incidental expense fund.

The Incidental Expense Fund shall provide fuel, janitors, school supplies, insurance, rent, and all other administrative expenses not included in the Teachers' Salary Fund.

Building fund.

The Building Fund shall include the amount necessary for repairs, erecting new buildings, such as school buildings, dormitories, and teacherages, additions to buildings, sites, interest on borrowed money, repayment of loans to State Loan Fund, and all other equipment necessary in operating the six months school.

Separate budgets for city schools and special chartered districts.

All city schools and special chartered districts shall submit to the county board of education a separate budget for Teachers'

Salary Fund and Incidental Expense Fund on blanks supplied by and in accordance with directions from the State Superintendent of Public Instruction, and each city school or special chartered district budget shall become a part of the county budget to be submitted to the board of county commissioners.

After deducting the expenses of county superintendent of schools and superintendent of public welfare, traveling expenses, and per diem of the county board of education, the expenses of county summer schools for teachers, and the fees or salary of the county treasurer from the total Incidental Expense Fund, the per cent of the Incidental Expense Fund and the Building Fund that shall be apportioned to the city schools or the special chartered schools shall be the same as the per cent of the enrollment of the public school pupils for the previous year in said city school or special chartered schools is of the total enrollment in all schools of the county for the previous year.

Apportionment of incidental expense fund.

SEC. 4. The budget shall be sworn to and subscribed by the chairman of the county board of education and the county superintendent of schools. A copy thereof shall also be filed in the office of the State Superintendent of Public Instruction. It shall then be the duty of the board of county commissioners, after deducting the amount to be received from the State Public School Fund, to levy annually a special tax on all property, real and personal, and on all taxable polls, subject to the constitutional limitation of the poll tax, in said county, sufficient to supply the deficiency shown by the budget to be needed for the support and maintenance of the public schools in each district of said county for six months. Such tax shall be annually levied and collected at the same time and in the same manner as other county taxes are levied and collected, and the funds derived therefrom, together with other school funds received, shall be apportioned and expended by the county board of education for maintaining one or more public schools in each school district for a term of six months in each year.

Verification of budget.

Copy to be filed with State superintendent.

Special tax to supply deficiency.

Levy and collection of tax.

Apportionment and expenditure of school fund.

Provided, that no county shall be compelled to levy a special county tax of more than thirty cents on every hundred dollars valuation of property, real and personal, and corresponding tax on every taxable poll for said purpose, except as provided in the next succeeding section; and after every county has levied and collected the special county tax to the limit stated above, if the funds derived therefrom shall be insufficient therefor, the county shall receive from the State Public School Fund for teachers' salaries, an apportionment sufficient to bring the school term in every school district to six months.

Proviso: Limitation of county tax.

Apportionment from State public school fund.

SEC. 5. All poll tax, fines, forfeitures, penalties, and all public school revenues, other than that derived from the State Public School Fund and the special county tax, shall be placed to the

Funds credited to incidental expense fund and building fund.

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| Appropriation for deficit. | credit of the Incidental Expense Fund and the Building Fund, as provided in the budget, and if this amount is insufficient for these funds, the county board of education may provide in the county school budget for an additional amount, not to exceed twenty-five per cent of the total Teachers' Salary Fund, and the county tax may be increased sufficiently beyond the maximum levy of thirty cents to provide this amount if it shall appear necessary to the county board of education and the county commissioners. |
| Increase of county tax. | |
| Budget reviewed by State superintendent. | SEC. 6. The board of county commissioners, if in doubt as to the reasonableness of the budget submitted, may have each item of the budget reviewed by the State Superintendent of Public Instruction. The Superintendent of Public Instruction, upon request, shall compare the proposed budget with the approved budget for the preceding year, and if the amount for the ensuing year is in excess of the budget for the previous year by more than fifteen per cent, the State Superintendent of Public Instruction shall designate what items of the budget are responsible for increasing the amount of the budget beyond the limitation. It shall be discretionary with the county commissioners as to whether these items shall be reduced so as to make the total excess come within the above limitations. But nothing in this section shall prevent the county board of education from appealing to the courts in accord with section five thousand four hundred and eighty-eight of the Consolidated Statutes. |
| Comparison with preceding year. | |
| Items responsible for deficit. | |
| Reduction discretionary with county commissioners. | |
| Appeal to court. | Upon appeal to the courts by the board of education, or upon resort to the courts by any taxpayer, no presumption shall appear as to the reasonableness of any item of the budget in controversy, and the burden shall be upon the board of education to establish the reasonableness thereof. |
| Burden of proof on appeals to court. | <i>Provided</i> , that in those counties where the commissioners did not for the previous year provide sufficient funds by taxation in accordance with law, and the governing authorities were compelled to borrow funds to maintain a six months term, the amount necessary to repay a part or all of the money so borrowed shall be a legitimate item in the budget for the ensuing year, even if the total Teachers' Salary Fund for the ensuing year exceeds the amount for the previous year by more than fifteen per cent. |
| Proviso: Repayment of loans. | SEC. 7. When the amount of county school taxes to be levied by the board of county commissioners to maintain a uniform school term of at least six months in every school district is finally determined, the board of county commissioners shall furnish immediately upon completion of the abstract of listable taxes, or shall cause the county auditor or register of deeds to furnish to the county treasurer and the county board of education a statement showing the total amount of county taxes levied, and what per cent of the total amount levied and to be collected belongs to the county school fund. |
| Statement to county treasurer and board of education of amount of school fund. | |

When the total amount of county school taxes has been computed, the county board of education, in mutual agreement with the respective city boards of education, shall furnish the county treasurer with a statement showing the per cent of the total amount of county school taxes that belongs to the county board of education and the per cent that belongs to each respective city board of education.

City and county boards of education to certify apportionment.

When this per cent basis has been determined, the county board of education shall furnish the treasurer of the county board of education with a statement showing what per cent of the total amount of school funds shall be set aside and held as a separate account in his hands to the credit of each city board of education, and what per cent shall be held to the credit of the county board of education.

Statement to treasurer of county board of education.

SEC. 8. Upon receipt of moneys collected for county taxes from the sheriff or other collecting officer, the county treasurer shall immediately separate the school fund, which shall include all moneys received from taxes or otherwise for all school purposes from all county taxes on a per cent basis, in accord with the statement supplied by the board of county commissioners, as provided in section seven of this act; and, on the receipt given to the sheriff or other collecting officer, he shall show the amount credited to the school fund.

Separation of school funds.

The county treasurer shall then immediately place to the credit of the county board of education that per cent of the county school fund which belongs to the county board of education, and to each city board of education the per cent which belongs to each respective city board of education, as determined on the basis of the statement provided him by the county board of education in mutual agreement with the respective city boards of education in said county. He shall then notify the respective boards of education of the amounts placed to their respective credit, and shall pay over to the treasurers of the respective boards of education said amounts on properly executed order. After the final settlement of the sheriff or other collecting officer with the board of county commissioners, as provided for in the Consolidated Statutes, the county treasurer shall make all needed adjustments between the school funds and other county funds, and immediately place to the credit of the respective boards of education the final amounts belonging to each respective board of education for the given fiscal year: *Provided*, that after said final settlement, if it shall appear that any part of the public school fund received by the county treasurer has not been properly placed to the credit of the respective boards of education, either the county board of education or the city board of education, as the case may be, shall bring action on the treasurer's bond to recover any part of the fund still belonging to the respective board of education. If the

Receipts to collecting officer.

Credits to county and city boards of education.

Notice to boards and payments to treasurer.

Credits and notices after final settlement.

Proviso: Suits on treasurer's bond.

county treasurer fails to perform his duties as herein and above prescribed, he shall be guilty of a misdemeanor, and be fined or imprisoned in the discretion of the court.

Banks or corporations acting as county treasurer.

In all counties in which the office of county treasurer has been abolished, all banks or other corporations handling the public school funds shall be required to perform the same duties as required above of the county treasurer, and to give the same bond and make the same reports as are required of the treasurer of the county board of education.

Proviso: Special acts as to accounts and audits.

Provided, that wherever a special act regulates the accounting or the auditing of the accounts of any county or special chartered or city school district, the special act may be observed in lieu of the provision of this section.

County superintendent to keep record of local special tax districts.

SEC. 9. The county superintendent shall keep in his office a record of all special local-tax school districts in his county, the boundaries of each, the number of taxable polls, and the valuation of the taxable property and the special tax rate voted and levied for schools. On or before September first of each year he shall supply the county treasurer with a complete list of all such special local-tax districts and the estimated amount of special property and poll tax to be collected in each district.

Lists and estimates to be furnished treasurer.

Separate accounts.
Use of funds.

The treasurer shall keep a separate account for each such district, and no part of any funds belonging to one district shall be used for any other district, or for any other purpose than to meet the lawful expenses of the special local-tax district to which the funds collected belong. And no special tax districts funds shall be paid out by the treasurer except on properly executed order signed by the county superintendent, and if the treasurer shall fail to perform his duties as outlined in this section, he shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned in the discretion of the court. If the county superintendent shall fail to perform his duties as outlined in this section, his certificate may be revoked by the State Board of Education.

Vouchers.

Treasurer guilty of misdemeanor.

Punishment.

Certificate of county superintendent revoked.

Date for audit of books and accounts.

SEC. 10. On or before the first day of August of each year the county board of education of each county shall cause to be audited the books of the treasurer of the county school fund and the accounts of the county board of education, and shall provide for the cost of the same, where a county auditor is not provided by special statute, out of the Incidental Fund. The auditor's report shall show:

Payment from incidental fund.

Auditor's report to show:

Total of school fund.

Amounts collected from current and past years.

Amount uncollected.

Number of schools and source of revenue for each.

(1) The total amount belonging to the county for the six months school term, as shown by the tax books, what part has been collected and deposited with treasurer for the current year, what balance for the previous year has been collected, or still remains uncollected by the tax collector;

(2) The number of schools in the county other than city schools supported in part by special local taxes, and the number supported

entirely from the funds appropriated wholly from the State and County Six Months School Fund, and he shall show the total amount of special local taxes raised for schools and belonging to the credit of each special local-tax district, and how this fund has been disbursed;

Itemized account of special local taxes.

(3) The salary, traveling expenses, clerical assistance, and other office expenses of the county superintendent and the county board of education;

Overhead charges.

(4) The total salary paid teacher, supervisor, principal, and all other employees employed in the county system, what part was paid out of the State and County Six Months School Fund, and what part was paid out of special local-tax funds;

Salaries

(5) The amount of the Incidental and Building Fund received, the source of the fund, and how it was disbursed.

Sources and disbursements of incidental and building funds.

The auditor shall compare the expenditures with the budget approved by State Superintendent of Public Instruction, and report whether all salaries and other expenses have been paid in accordance with law, and by what amount the school fund received or to be received exceeds or falls short of the estimated amount needed as set forth in the May budget.

Comparison of expenditures with budget.
Report.

The auditor's report shall be published in some newspaper circulating in the county or in bulletin form, and one copy shall be sent to the State Superintendent of Public Instruction and one copy shall be given to the chairman of the county board of commissioners and one copy to the chairman of the county board of education.

Auditor's report published.
Copies to be sent to officers.

In like manner and in similar details, unless otherwise provided in special act, the board of trustees of each city school shall cause to be audited the accounts of the treasurer and board of trustees of the city school.

Audit of city schools.

If the county board of education or city board of education shall fail to have all accounts audited as provided herein, the State Superintendent of Public Instruction shall notify the State Tax Commission, and said State Tax Commission shall send an auditor to said county and have the accounts audited in accordance with the provisions of this section, and all expenses for the same shall be paid by the county board of education or the city board of education, as the case may be. And if the county superintendent of schools shall fail to keep records of the county board of education so that they may be audited, in accordance with the provisions of this act, the State Board of Education may revoke his certificate.

Audit by State Tax Commission.

Payment of expense.

Revocation of county superintendent's certificate.

Sec. 11. In all special local-tax districts, including city school districts and other special chartered school districts, where a maximum rate for schools has been voted by the people, and where said rate has been reduced by an act of the General Assembly, the county commissioners, upon petition of the committee or board of trustees, as the case may be, of any special local-tax or special

Excess rate in special local tax districts.

chartered district, having the endorsement of the county board of education, is hereby authorized to make such increase in the special rate for schools and levy such additional tax as may be necessary to meet the current expenses of said school and repay the loans authorized by law.

Proviso: Excess rates for city schools.

Provided, the tax-levying authority of all city schools is hereby authorized, upon petition of the board of trustees, to make such increase in the special rate for schools in the city school district as may be necessary to meet the current expenses of the school and repay the loans authorized.

Proviso: Maximum rate voted by people.

Provided further, that in no event is the tax-levying authority authorized to raise the special local-tax rate for schools higher than the maximum rate voted by the people.

Appropriation for teacher training.

SEC. 12. There shall be annually appropriated for teacher training from the State Public School Fund the sum of two hundred and forty-two thousand two hundred dollars to be distributed by the State Board of Education as herein provided :

Appalachian Training School.
Cullowhee State Normal and Industrial School.
Fayetteville, Elizabeth City, and Slater State Normal Schools.
Cherokee Normal School.
Appropriation for county summer schools for teachers.

| | |
|---|-------------|
| 1. To the Appalachian Training School..... | \$50,000.00 |
| 2. To Cullowhee State Normal and Industrial School..... | 25,000.00 |
| 3. To the Fayetteville, Elizabeth City, and Slater State Normal Schools | 75,000.00 |
| 4. To the Cherokee Normal School..... | 7,200.00 |

Subsection A. There shall be appropriated from the State Public School Fund for teacher training, as provided in section five thousand four hundred and ninety-two of the Consolidated Statutes, the sum of eighty-five thousand dollars in lieu of the fifty thousand dollars specified in said section, and the State Board of Education is hereby authorized upon recommendation of the State Superintendent of Public Instruction to use such a part of this amount not otherwise appropriated as may be necessary to provide county summer schools for teachers, teacher training courses for teachers in service, rural supervisors, and such other means as may be necessary to increase the efficiency of the teachers of the State, and to make all needful rules and regulations governing the same.

Proviso: Apportionment of cost. Counties drawing from equalization fund.

Provided, that not more than one-half the cost of the same as provided in subsection A shall be paid out of the State Public School Fund except in those counties that draw from the Equalizing Fund. In all such counties the State Board of Education may pay not more than three-fourths of the cost out of the State Public School Fund: *Provided further*, the State Board of Education is hereby authorized to use not more than fifteen thousand dollars of the amount set aside in subsection A in providing teacher training in negro private or denominational schools.

Proviso: Teacher training in negro, private, or denominational schools.

Appropriation for vocational education.

SEC. 13. There shall be appropriated annually from the State Public School Fund the sum of two hundred twenty-four thousand

dollars for the encouragement of vocational education, and for the building of standard high schools in the rural districts, and providing teacher training courses in public high schools. So much of this amount as may be necessary shall be used by the State Board for Vocational Education to meet the Federal appropriation under the Smith-Hughes Act for the encouragement of vocational education, and for the rehabilitation of persons injured in industries or otherwise. The State Board of Education is hereby authorized to spend the remainder in aiding the establishment in rural districts of consolidated schools containing high schools. The preference shall be given first to those counties having no standard high school, and second to those counties having no standard high school in the rural district: *Provided*, that no part of this fund shall be used in any school unit containing less than five teachers, nor in districts having a special local-tax rate voted by the people less than the average rate voted in the State, in addition to the State and county school tax for the six months school term, nor in any districts containing a town of more than one thousand five hundred inhabitants unless the number of children living in the rural district attending school shall exceed the number attending from within the incorporated limits of said town.

SEC. 14. There shall be appropriated annually from the State Public School Fund for school extension work the sum of fifty thousand dollars, which sum shall include the twenty-five thousand dollars heretofore appropriated from the general fund of the State, and shall not be in addition thereto. Said appropriation, or so much as may be necessary, shall be spent by the State Board of Education in accordance with article thirty-one, sections five thousand-six hundred and twenty-nine, five thousand six hundred and thirty, five thousand six hundred and thirty-one, and five thousand six hundred and thirty two, of the Consolidated Statutes.

Provided, that not more than fifteen thousand dollars of this amount may be used by the State Board of Education in employing a State Director of Physical Education, and providing said director with the necessary assistance and traveling expenses, and the State Board of Education is hereby authorized to accept any Federal funds that may be appropriated now or hereafter by the Federal Government for the encouragement of physical education and to make all needful rules and regulations for promoting physical education.

SEC. 15. There shall be appropriated annually from the State Public School Fund the sum of twenty-five thousand dollars, or so much of this amount as may be necessary, to pay the salaries and expenses and clerical assistance of a director and not more than four supervisors of teacher training, and such assistants as may be necessary. Said director, supervisors, and assistants shall be

Standard high schools.
Teacher training courses in high schools.
Supplement to Federal appropriation for vocational education.

Establishment of high schools.

Preference as to counties.

Proviso: Schools not eligible for appropriations.

Appropriation for school extension work.

Expenditure of appropriation.

State director of physical education.

Acceptance of Federal funds.

+

Director and supervisors of teacher training and assistants.

Appointments.

Pay.

Division of certification of teachers.

Director, assistants, and clerks.

Rules and regulations governing certification.

State Board of Education to succeed to duties and responsibilities of State Board of Examiners' and Institute Conductors.

Sections of Consolidated Statutes repealed.

Appropriation to division of certification.

Appropriation for supervision of negro education.

Director of negro education, supervisors, and assistants.

appointed and their duties assigned by the Superintendent of Public Instruction, but the salaries and expenses shall be fixed by the State Board of Education.

SEC. 16. There shall be created in the office of the Superintendent of Public Instruction a division of certification of teachers, having a director and such assistants, clerks, and stenographers as may be necessary consistent with the appropriation made for this division. All rules and regulations governing the certification of teachers passed by the State Board of Examiners and Institute Conductors, and now in force, shall be continued in full force and effect until amended or repealed by the authority of the State Board of Education, which is hereby constituted the legal board for certifying or providing for the certification of all teachers after April first, one thousand nine hundred and twenty-one.

The State Board of Education, on and after April first, one thousand nine hundred and twenty-one, shall succeed to the duties and responsibilities of the State Board of Examiners and Institute Conductors as outlined in sections five thousand six hundred and forty-three, five thousand six hundred and forty-nine, five thousand six hundred and fifty, five thousand six hundred and fifty-one, five thousand six hundred and fifty-five, five thousand six hundred and fifty-seven, of the Consolidated Statutes. The following sections of said article are hereby repealed, and shall be of no force and effect after April first, one thousand nine hundred and twenty-one: sections five thousand six hundred thirty-three, five thousand six hundred thirty-four, five thousand six hundred and thirty-five; five thousand six hundred and thirty-six, five thousand six hundred and thirty-seven, five thousand six hundred and thirty-eight, five thousand six hundred and thirty-nine, five thousand six hundred and forty, five thousand six hundred and forty-one, five thousand six hundred and forty-two.

The appropriation of twenty-five thousand dollars heretofore made to the State Board of Examiners is hereby appropriated from the State Public School Fund, to be applied, or so much as may be deemed necessary, by the State Board of Education to the divisions of certification of teachers.

SEC. 17. There shall be annually appropriated from the State Public School Fund the sum of fifteen thousand dollars, or so much of this amount as may be necessary, to secure better supervision of negro education in all normal schools, training schools, high schools, elementary schools, and teacher training departments in all colleges for negroes over which the State now or hereafter may have any control.

The State Board of Education is hereby authorized, upon the recommendation of the Superintendent of Public Instruction, to employ a Director of Negro Education, and such supervisors, assistants, both clerical and professional, as may be necessary to carry out the purposes of this section not inconsistent with the

amount of the appropriation, and to define the duties of the same, and section five thousand eight hundred and fifty-three of the Consolidated Statutes is hereby repealed.

Sec. 18. There shall be created in the office of the Superintendent of Public Instruction a division of publication, having a director and such assistants as may be needful to carry out the provisions of this act. The director shall be appointed by the Superintendent of Public Instruction, and the salary and expenses shall be fixed by the State Board of Education. But all assistants in this division shall be selected by the Superintendent of Public Instruction from the office of the Superintendent of Public Instruction, and shall serve in this capacity without extra compensation.

All publications issued from the office of the Superintendent of Public Instruction shall be edited by the director and no printing shall be authorized until approved by the Superintendent of Public Instruction.

The director of publications, with the approval of the Superintendent of Public Instruction, shall have control of all publications and such other duties as may be assigned him by the Superintendent of Public Instruction. All county or city superintendents and other public school officials receiving publications from the office of the Superintendent of Public Instruction shall be required to keep a record of publications received, the number of each on hand at the close of the year, and whenever it shall appear that the county or city superintendent or other school officials are careless or negligent in using or distributing the publications, bulletins, blanks, etc., received from the office of the Superintendent of Public Instruction, the State Superintendent of Public Instruction shall report the same to the county board of education, which board shall investigate the matter, and the county superintendent shall be required by the board of education to carry out the provisions of this act. The salary and expenses of the director shall be paid out of the State Public School Fund.

The position of chief clerk in the office of the Superintendent of Public Instruction is hereby abolished, and the duties assigned heretofore to the chief clerk may be distributed by the Superintendent of Public Instruction among the other employees in the office of Superintendent of Public Instruction: *Provided*, the Superintendent of Public Instruction is authorized to employ a clerk at a salary not to exceed fifteen hundred dollars a year to perform such duties as may be assigned to him. The salary of said clerk to be fixed by the State Board of Education, and to be paid out of the State Public School Fund.

Sec. 19. All laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 20. This act shall be in full force and effect on and after the date of its ratification.

Ratified this the 7th day of March, A.D. 1921.

Consolidated
Statutes repealed.

Division of publi-
cation.
Director and
assistants.

Appointment and
pay of director.

Selection of assist-
ants.

Publications
edited.

Approval of
printing.

Control of publica-
tions.

Local officials to
keep record of
publications re-
ceived.

Report of careless-
ness or negligence.

Enforcement of act.

Payment of
director.

Office of chief
clerk abolished.
Distribution of
duties.

Proviso: Employ-
ment of clerk
authorized.

Salary and pay-
ment.

Repealing clause.

CHAPTER 147

AN ACT TO PROVIDE A SPECIAL BUILDING FUND TO BE
LOANED TO COUNTY BOARDS OF EDUCATION TO AID
IN ERECTING SCHOOLHOUSES.

Preamble: Enrollment increased.

School plants insufficient.

Preamble: Permanency and enlargement necessary.

Preamble: Facilities for raising and handling funds.

Special building fund.
Bond issue authorized.

Amount.
Interest.
Date of bonds.

Separate funds.
Fund kept distinct.
Warrants on fund.

Depositories to pay interest.

WHEREAS, the enrollment of children in the public schools of North Carolina has so greatly increased within the past two years that the entire school plant in a large majority of the counties must be greatly enlarged or rebuilt altogether, and in all counties school buildings are inadequate to provide accommodations for the children now attending; in many cases large numbers of children being crowded into small rooms, too unsanitary for right living, and too small to afford an opportunity for the teachers to give proper instruction to those anxious for an education; and

WHEREAS, the larger type of community school for the rural districts should be constructed of a more permanent nature, and planned for a larger service in order that the school may serve the community more effectively, the construction of a more permanent type of school building depending in most cases absolutely upon the State's opening a way for the counties to secure funds at a reasonable rate of interest for erecting school buildings sufficient to accommodate the children of school age, and to provide for the normal annual increase; and

WHEREAS, the smaller towns and consolidated rural districts must pay a high rate of interest on bonds they issue, and often experience much difficulty in disposing of them at par, and often are without adequate machinery for properly handling sinking funds, interest, and retiring the bonds: Therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That for the purpose of providing "a Special Building Fund" to be loaned to the county boards of education, the treasurer is authorized and directed to issue bonds of the State of North Carolina, payable in the manner and on the date hereinafter described, to an amount not to exceed five million dollars (\$5,000,000). All of said bonds shall bear interest at a rate not to exceed 5 per cent per annum, payable semiannually on the first days of January and July of each year, and the said bonds shall bear date as of the first day of January of each and every year in which they may be issued, under the provisions of this act.

SEC. 2. That the proceeds from the sale of these bonds shall be a separate fund in the hands of the State Treasurer, and shall be kept distinct from all other funds of the State. The funds shall be paid out upon the warrant of the State Auditor, but no warrant shall be issued by the Auditor except upon the requisition of the State Superintendent of Public Instruction, with the approval and at the direction of the State Board of Education. The

bank or banks in which any money belonging to this fund is deposited by the State Treasurer shall be required to pay interest on monthly balances on said money at the rate of three per cent per annum, and all such money so collected shall be credited monthly by the State Treasurer to this fund.

Interest credited to fund.

SEC. 3. That the State Board of Education, under such rules and regulations as it may deem advisable, not inconsistent with the provisions of this chapter, may make loans from "The Special Building Fund" to the county board of education of any county for building, equipping, and repairing public school buildings, dormitories, teacherages, and for the purchase of suitable sites: *Provided*, that no loan shall be made from this fund until the application for said loan has been approved by the county commissioners: *Provided further*, that no loan shall be made from this fund for erecting or repairing any school building containing less than five rooms, nor shall any building be erected in whole or in part from funds borrowed from the State unless the plans for said building shall have been approved by the State Superintendent of Public Instruction.

State Board of Education to make loans.

Purpose of loans.

Proviso: Applications approved by county commissioners.

Proviso: Buildings containing less than five rooms.

State superintendent to approve plans.

SEC. 4. Loans to county boards of education, made under the provisions of this act, shall be payable in twenty equal annual installments, shall bear interest, payable annually in advance, at the same rate that the State had to pay on the bonds issued under this act for securing "The Special Building Fund," and said loans shall be evidenced by the note or notes of the county board of education, executed by the chairman and secretary thereof, and deposited with the State Treasurer. The first installment of such loan, together with the interest on the balance of the principal remaining unpaid, shall be paid by the county board of education on or before the fifteenth day of December subsequent to the making of such loan, and the remaining installments, together with the interest, shall be paid, one each year, on the fifteenth day of December of each subsequent year until all shall have been paid: *Provided*, if at the end of any five-year period it shall appear that the earnings of said fund are more than sufficient to retire said bonds, the State Board may direct the State Treasurer to transfer such surplus to the State Literary Fund, and after all bonds are retired, any balance remaining shall be turned over to the State Literary Fund.

Term of loans.

Interest.

Evidence of loans.

Payment of installments.

Proviso: Balances to State Literary fund.

SEC. 5. The county board of education shall provide in its May budget for a special tax to be styled "A Special Building Fund Tax," sufficient to repay the annual installment, together with the interest, due and shall issue its order upon the treasurer of the county school fund therefor, who, prior to the fifteenth day of December, shall pay over to the State Treasurer the amount then due. Any amount loaned under the provisions of this act shall be a lien upon the total school fund of such county, in whatsoever

Special building fund tax by county.

Payment to State Treasurer.

Loans a lien on total school fund.

Money to be borrowed if tax insufficient.

Unpaid installments deducted from other appropriations.

Loans to meet deficit.

Actions for enforcement of collection.

Order for payment of total school fund.

State Board of Education to approve loans.
Determination of amount necessary.

Sale of bonds directed.

Proviso: Limitation.

Coupon bonds.

Denominations.
Authentication.

Coupons receivable by State.

hands such funds may be; and if the board of county commissioners fail to provide for a sufficient tax in the Building and Incidental Fund to pay the loans and interest when due, so long as any part of said loan and the interest are due, the board of county commissioners shall borrow the money in order that the six months school term may be maintained in accordance with the Constitution. Upon failure of any county to pay any installment or interest, or part of either, when due, the State Treasurer may deduct a sufficient amount for the payment of the same out of any fund due such county from any special State appropriation for public schools, and if the amount necessary to conduct a six months school has been decreased thereby, thus making it impossible to provide the funds for a six months term in every district in said county in accordance with law and the Constitution, the county commissioners shall borrow the amount necessary to meet the deficit caused thereby.

The State Treasurer may bring action against the county board of education of such county or against any person in whose possession may be any part of the school funds of the county, or against the tax collector of such county; and if the amount of school fund then on hand be insufficient to pay in full the sum so due, then the State Treasurer shall be entitled to an order directing the tax collector of such county to pay over to the State Treasurer all moneys collected for school purposes until such debt and interest shall have been paid.

Sec. 6. That the State Board of Education shall approve all applications for loans, and the total amount to be loaned to each county, and shall determine, on or before November fifteenth of each year, the total amount of bonds necessary to secure the funds for the loans to be made, and the State Treasurer shall then be directed to sell, in accordance with section seven, North Carolina bonds, and provide the funds for the loans which are to be made on January first: *Provided*, that not more than two million five hundred thousand dollars (\$2,500,000) shall be loaned January first, one thousand nine hundred and twenty-two, if the rate of interest to be paid is higher than four and one-half per cent.

Sec. 7. That the bonds authorized and directed to be issued by the preceding sections shall be coupon bonds of the denomination of five hundred dollars (\$500) and one thousand dollars (\$1,000) each, as may be determined by said State Treasurer, and shall be signed by the Governor of the State and State Treasurer, and sealed with the Great Seal of the State. The coupons thereon may be signed by the State Treasurer alone, or may have a facsimile of his signature printed, engraved, or lithographed thereon, and the said bonds shall in all other respects be in such form as the State Treasurer may direct; and the coupons thereon shall, after maturity, be receivable in payment of all taxes, debts,

dues, licenses, fines, and demands due the State of North Carolina of any kind whatsoever, which shall be expressed on the face of said bonds. Before selling any of the series of bonds herein authorized to be issued, the State Treasurer shall advertise the sale and invite sealed bids in such manner as in his judgment may seem to be most effectual to secure the par of said bonds at the lowest rate of interest.

Advertisement of sale.

He is authorized to sell the bonds herein authorized in such manner as in his judgment will produce the par value of said bonds at the lowest rate of interest, and where the conditions are equal, he shall give the preference of purchase to the citizens of North Carolina.

Sale of bonds.

Preference to citizens of State.

One-twentieth of the total bonds issued under date of January first, one thousand nine hundred and twenty-two, shall be due and payable on the first day of January, one thousand nine hundred and twenty-seven, and another one-twentieth of the amount of said bonds shall be due and payable on January first of each year thereafter until the whole series shall be paid, and any bonds issued under this act on any subsequent January first shall be due and payable as follows: One-twentieth of the total amount of said bonds shall be due and payable on the first day of January five years after the date of issuance of said bonds, and one-twentieth on each subsequent January first of each year thereafter until the whole series authorized by this act shall be paid in full.

Maturity of bonds.

Sec. 8. The said bonds and coupons shall be exempt from all State, county, or municipal taxation or assessment, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise, and the interest paid thereon shall not be subject to taxation as for income, nor shall said bonds and coupons be subject to taxation when constituting a part of the surplus of any bank, trust company, or other corporation, and it shall be lawful for all executors, administrators, guardians, or other fiduciaries generally to invest in said bonds.

Exemption from taxation.

Exemption of interest from income tax.
Surplus of corporations.

Sec. 9. The county board of education, from any sum borrowed under the provisions of this act, may make loans to city schools, special chartered or special tax districts, and the amount so loaned to any such district shall be payable in twenty annual installments, with interest thereon at the rate the county is required to pay, payable annually in advance. Any amount loaned under the provisions of this act shall be a lien upon the total special local-tax funds produced in the district. Whenever the local taxes at any time may not be sufficient to pay the installments with the interest, the county board of education must supply the remainder out of the Incidental and Building Fund, and shall make provisions for the same when the county budget is made and presented to the commissioners in May: *Provided*, nothing

Loans by county boards.

Maturity and interest.
Liens.

Deficit from incidental and building fund.

Proviso: County board may assume total expense.

in this section shall prevent the county board of education from assuming the entire expense of erecting said building or buildings in any district of the county.

Petitions for loans.

All loans made to local-tax districts, or city school or special chartered districts under the provisions of this act, shall be made upon the written petition of a majority of the committee of the said district asking for the loan and authorizing the county board to deduct a sufficient amount from the local taxes or other funds belonging to said district other than the Teachers' Salary Fund to meet the indebtedness to the county board of education. Otherwise, the county board of education shall have no lien upon the local taxes for the repayment of this loan.

Liens not effective without petition.

SEC. 10. This act shall be in force on and after the date of its ratification.

Ratified this the 7th day of March, A.D. 1921.

CHAPTER 148

AN ACT TO AUTHORIZE AND DIRECT THE GOVERNOR TO APPOINT A COMMISSION TO INVESTIGATE THE ADVISABILITY OF A SALE OF THE STATE STOCK IN THE NORTH CAROLINA RAILROAD AND THE ATLANTIC AND NORTH CAROLINA RAILROAD AND THE INVESTMENT OF THE PROCEEDS OF SUCH SALE IN CERTAIN RAILROADS IN WESTERN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Commission of five.

Duty of commission.

Proviso: Representation of private stock.

Commission to investigate and report.

Appropriation.

Proviso: Offer of purchaser to include private stock.

SECTION 1. That the Governor is hereby authorized and directed to appoint a commission of five discreet and experienced citizens of the State of North Carolina, who shall investigate the advisability of a sale of the stock owned by the State in the North Carolina and the Atlantic and North Carolina Railroad and the investment of the proceeds of such sale in certain railroads in the western part of North Carolina: "*Provided*, that at least one member of said commission shall be a representative of the private stockholders of the North Carolina Railroad Company."

SEC. 2. That this commission is authorized and directed to make a careful study of the advisability of such sale on the part of the State and the reinvestment of the proceeds in the said railroads in the western part of the State, and to report the conclusion reached by the commission as to the advisability of such action, together with the material facts upon which the said conclusion shall be based; and are hereby authorized to expend a sum not exceeding five thousand dollars on preliminary surveys and in procuring information as to cost of proposed railroads to be constructed in western part of State: *Provided*, that said

commission shall not consider any offer to purchase the stock of said railroad companies which does not include an offer to purchase the stock in said companies now privately owned at the same price offered the State for its stock: *Provided further*, that the minority party shall have representation on the commission.

Proviso: Representation of minority party. Expenses to be paid.

SEC. 3. That the actual expenses of the members of the commission while engaged in this investigation shall be paid by the State.

SEC. 4. This act shall be in force and effect from and after its ratification.

Ratified this the 7th day of March, A.D. 1921.

CHAPTER 149

AN ACT TO AMEND CHAPTER 13 OF THE PUBLIC LAWS, EXTRA SESSION 1920, RELATIVE TO THE TERMS OF THE SUPERIOR COURT IN COLUMBUS COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter thirteen of the Public Laws of the extra session of one thousand nine hundred and twenty be amended by striking out in the paragraph headed "Columbus County" the last two lines, reading as follows: "seventh Monday after the first Monday of March, to continue for two weeks, for the trial of criminal and civil cases."

Term abolished.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 7th day of March, A.D. 1921.

CHAPTER 150

AN ACT TO PROVIDE FOR A CALENDAR FOR THE CRIMINAL COURTS OF DURHAM COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That after the ratification of this act the clerk of the recorder's court for Durham Township and Durham County, and all of the justices of the peace in and for Durham County, shall on the tenth day before the date of convening of any criminal term of the Superior Court of Durham County make out and deliver to the clerk of said Superior Court their returns and the papers in all cases in which defendants have appealed from the judgments rendered in their respective courts, or have been recognized to appear at said term of the Superior Court of Durham County.

Inferior courts to file reports.

Failure to report
malfeasance.

Offender removed
from office.

Clerk to make out
calendar.

Order of cases.

Calendar to be
printed.

Copy to solicitor.

Other copies.

Solicitor to pre-
pare and present
bills.

Attendance of
grand jury.

Order of trial.

Continuance for
term.

Recognizances of
defendants and
witnesses.

Attendance.

Proof of attend-
ance.

Capital felonies.

Cases docketed
after preparation
of calendar.

Payment of ex-
pense.

SEC. 2. That any clerk of the recorder's court or any justice of the peace in said county who shall willfully fail to comply with the provisions of section one of this act shall be guilty of malfeasance in office, and upon conviction shall be removed from office.

SEC. 3. That on Monday before the convening of any criminal term of the Superior Court of Durham County the clerk of said court shall make out a calendar for the first five days of a one-week term and the first ten days of a two-weeks term; that cases shall be placed upon the calendar in the following order: (1) Cases in which the defendants have been bound over by the inferior courts, and are in jail in default of bail; (2) all other cases in which the defendants are in jail; (3) all cases in which defendants are not in jail; and (4) *sci. fa.* docket and forfeited recognizances; that immediately upon the completion of the calendar the clerk shall have the same printed, giving the name of the defendant, the offense charged, and the day of the week and month upon which the case is set for trial, and shall mail a copy of said printed calendar to the solicitor of the district, and, upon request, deliver a copy each to the officers of the court, and to the attorneys practicing at the Durham County bar.

SEC. 4. That it shall be the duty of the solicitor of the district to have all bills for each day's calendar prepared and present the same to the grand jury upon the opening of court each day of the term except Monday of the first week of the term, when they shall be prepared and presented to the grand jury immediately upon the completion of the charge of the court.

SEC. 5. That the grand jury shall be required to be in attendance at each term not less than four days.

SEC. 6. That cases shall be tried in the order in which they are on the calendar. If for sufficient reason the State or defendant is not ready for trial at the time the case is reached, the same shall be continued for the term unless otherwise set for trial by the court.

SEC. 7. That the defendants and witnesses recognized to appear at any criminal term shall in the recognizance be ordered to appear on the first day of the term, as now provided by law, but, in fact, shall not be required to appear until the day on which the case is set for trial, and no witness shall prove for attendance prior to the day on which the case is set on the calendar.

SEC. 8. That the provisions of this act shall not apply to capital felonies.

SEC. 9. That cases docketed in the Superior Court after the formation of the calendar shall stand for trial at the approaching term, and shall be heard in the discretion of the court.

SEC. 10. That the county commissioners of Durham County shall pay all the expenses incurred by the clerk in carrying out the provisions of this act.

SEC. 11. That all laws and clauses of laws in conflict with this Repealing clause.
act are hereby repealed.

SEC. 12. That this act shall be in force from and after its rati-
fication.

Ratified this the 7th day of March, A.D. 1921.

CHAPTER 151

AN ACT TO AMEND CHAPTER 623 OF THE PUBLIC-LOCAL
LAWS OF 1915, SO AS TO INCREASE THE SALARY OF
THE SOLICITOR OF THE FIFTH JUDICIAL DISTRICT
FOR HIS SERVICES IN PITT COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter six hundred and twenty- Salary raised.
three of the Public-Local Laws of North Carolina, session one
thousand nine hundred and fifteen, be and the same is hereby
amended by striking out of line four of said section the words
"six hundred" and inserting in lieu thereof the words "nine hun-
dred."

SEC. 2. That this act shall be in full force and effect from and When act effective.
after March first, one thousand nine hundred and twenty-one.

Ratified this the 7th day of March, A.D. 1921.

CHAPTER 152

AN ACT TO PROVIDE AID FOR THE NECESSARY EX-
PENSES OF BLIND STUDENTS IN UNIVERSITIES, COL-
LEGES, AND CONSERVATORIES OF MUSIC.

The General Assembly of North Carolina do enact:

SECTION 1. That for the purpose of enabling the North Carolina Appropriation for
School for the Blind to extend aid to any blind person who has, aid to blind
for five years immediately preceding the making of his application students.
for aid under this act, been a resident of this State, to pursue
any course of study, profession, art, or science in any university,
college, or conservatory of music, which shall be approved by the
board of directors of the North Carolina School for the Blind,
there is hereby appropriated the sum of not exceeding two thou-
sand dollars (\$2,000) annually: *Provided*, that no one student
shall receive more than two hundred dollars (\$200) in any one
year of this appropriation: *Provided further*, that no part of this
appropriation shall be available to any blind student pursuing a
literary or scientific course in any college, school, or university
situated outside of North Carolina.

Proviso: Limit of
aid.

Proviso: Aid
limited to citizens
of State.

Disbursement of fund.

SEC. 2. The money herein appropriated shall be disbursed by the board of directors of the North Carolina School for the Blind in the manner prescribed by law for the disbursement of its appropriations to the institution or institutions in which said blind person or persons are students, and the said board of directors shall, in its biennial report, include the name of the blind persons receiving aid under this act, the amounts paid for their benefit, and to what institution or institutions paid.

Report of disbursements.

When act effective.

SEC. 3. This act shall be in force from and after August first, one thousand nine hundred and twenty-one.

Ratified this the 7th day of March, A.D. 1921.

CHAPTER 153

AN ACT TO EXTEND THE TIME FOR REGISTRATION OF GRANTS.

The General Assembly of North Carolina do enact:

Time extended.

SECTION 1. That the time for the registration of grants issued by the State of North Carolina be and the same is hereby extended for a period of two years.

Period.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A.D. 1921.

CHAPTER 154

AN ACT TO PLACE THE NAME OF GEORGE MILLS ON THE PENSION ROLL.

Preamble: Recapitulation of services.

WHEREAS, George Mills, colored, when the war between the states broke out, left Hendersonville with Shipp's company, and served as a laborer and servant with said company for about one year. He then went with Company B, Thirty-fifth Regiment, in a like capacity, of which company Watt M. Bryson was captain, and remained with said company cooking, washing, driving wagons, and scouting for provisions for a period of about two years. He was with said company when Captain Bryson was killed at Sharpsburg, September seventeenth, one thousand eight hundred and sixty-three, and went upon the battlefield and recovered the body of the deceased captain, carried it to Fredericksburg, procured a casket for it, and brought it to Hendersonville, making the trip from Fredericksburg to Greenville, Tennessee, by rail, and from thence to Hendersonville by wagon, which he hired in the Tennessee town. The said George Mills was with Captain Bry-

son's company in the campaigns around New Bern, Goldsboro, Manassas, Valley Mountain, and Sharpsburg, all the while doing cooking, washing, driving teams, and performing other labor required of him by the officers of said company. After the said Captain Watt Bryson was killed, the said George Mills then went with the "Home Guard," and remained with that organization until the close of the war; and

WHEREAS, the said George Mills, while not regularly mustered in or mustered out as a soldier, did much valuable service during the four years that he was with the men who were fighting and dying in behalf of the Southern Confederacy, and has at all times since the war been recognized by the old soldiers in Henderson County as a Confederate veteran, and has gone to a number of the Confederate veterans' reunions held at different points throughout the country during the past fifty years; and

WHEREAS, the said George Mills is now past seventy-five years of age, is in poor health, and too enfeebled to longer earn a living for himself at any labor which he is fitted to perform; and

Preamble: Necessitous condition.

WHEREAS, the Confederate veterans in Henderson County, who know about the services the said Mills performed during the time he was with the commands above specified, believe he should be placed on the pension rolls: Therefore,

Preamble: Recommendation of Confederate veterans.

The General Assembly of North Carolina do enact:

SECTION 1. That George Mills, colored, of Henderson County, be placed on the pension roll as a fourth-class pensioner, and that he be paid the same amount as other pensioners of said class receive, and that said amount be paid him at the same time and in the same manner as the pensions of other fourth-class pensioners are paid to them.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A.D. 1921.

CHAPTER 155

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES, RELATING TO THE TERMS OF THE SUPERIOR COURT FOR CARTERET, JONES, PAMLICO, AND PITT COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes, relating to the terms of the Superior Court for the Fifth District, be amended as follows: In the paragraph headed "Pitt" strike out in line eleven the words

Pitt County.

"second Monday after the first Monday in September," and strike out in lines two and three the words "fifth Monday before the first Monday in March, for civil cases only"; and strike out in line twelve the word "ninth" and insert in lieu thereof the word "seventh," and strike out in line thirteen the word "tenth" and insert in lieu thereof the word "eighth"; in the paragraph headed "Pamlico" strike out in line one the word "seventh" and insert in lieu thereof the word "ninth"; in the paragraph headed "Jones" strike out all after the semicolon in line one and insert in lieu thereof the following: "and second Monday after the first Monday in September"; in the paragraph headed "Carteret" change the period to a semicolon and add the following: "thirteenth Monday after the first Monday in September, for civil cases only; fifth Monday before the first Monday in March."

Pamlico County.

Jones County.

Repealing clause. SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification. Ratified this the 7th day of March, A.D. 1921.

CHAPTER 156

AN ACT TO PROVIDE FOR THE DETENTION, TREATMENT, AND CURE OF INEBRIATES.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand two hundred and eighty-five of the Consolidated Statutes of one thousand nine hundred and nineteen be amended by adding at the end thereof: "If the person so adjudged to be incompetent shall be an inebriate within the definition of section two thousand two hundred and eighty-four of the Consolidated Statutes of one thousand nine hundred and nineteen, the clerk shall proceed to commit said inebriate to the department for inebriates at the State Hospital in Raleigh for treatment and cure. He shall forward to the superintendent of said State Hospital a copy of the record required herein to be made, together with the commitment, and these shall constitute the authority to said superintendent to receive and care for and cure said inebriate. The expenses of the care and cure of said inebriate shall constitute a charge against the estate in the care of his guardian. If, however, such estate is not large enough to pay such expenses, the same shall be a valid charge against the county from which said inebriate is sent."

Definition of inebriate.

Commitment for treatment.

Authority to superintendent.

Expense charged on estate of inebriate.

Charge against county.

Further definition. SEC. 2. For the purposes of the remainder of this act, the word "inebriate" is defined to be a person habitually so addicted to alcoholic drinks or narcotic drugs as to be a proper subject for restraint, care, and treatment.

- SEC. 3. Upon petition of two citizens, who shall be either the wife, husband, parent, child, committee of the estate of an inebriate, or next friends of such person, the clerk of the Superior Court of the county in which said alleged inebriate resides shall issue his warrant requiring the inebriate, on a day fixed, to be brought into court for a hearing. The petition shall not be considered unless it sets forth that the person named therein is an inebriate within the scope of this act, and unless it be accompanied by the affidavit or affidavits of at least two reputable physicians, stating that they have examined the alleged inebriate, and that he is a proper subject for restraint, care, and treatment, or the clerk may, on his own initiative, where he has information and reasonable grounds to believe that a particular person is an inebriate and is a fit subject for restraint, care, and treatment, cause such person to be brought before him and proceed to hear and try the question of whether or not he is an inebriate within the definition of this act. If two reputable physicians shall certify before him that such person is an inebriate, he may commit such an inebriate as herein provided to the department of the State Hospital at Raleigh provided for the care and treatment of such inebriate.
- SEC. 4. If after such hearing the clerk is satisfied that the alleged inebriate is a proper subject for restraint, care, and treatment, he shall commit the inebriate to the department for inebriates at the State Hospital in Raleigh, where he shall be treated, subject to the same rules and regulations as provided for the treatment and cure of curable insane persons, and he shall be discharged therefrom under the same rules and regulations.
- SEC. 5. After the clerk shall determine that an inebriate is a fit subject to be committed to the department for inebriates as aforesaid, he shall go further and inquire as to whether said inebriate is indigent or not in such way that he has not in his own right sufficient estate or property to bear the cost and expense of his restraint, care, and treatment while in the institution. If he is so indigent, then he shall inquire further whether or not the petitioning wife or husband has sufficient estate to pay such costs. If the inebriate is a minor he shall determine whether his particular guardian or parent has sufficient estate of the inebriate or his own, if a parent, to pay such costs. In any of these instances, if sufficient estate or property is found to pay such costs, the clerk shall adjudge the payment from such estate, and in all cases, if the petitioning parent has property sufficient to pay, he shall be adjudged to pay costs of the treatment of his minor child. But if in none of these cases sufficient property is found to pay such costs and expenses, the inebriate shall be declared indigent and the actual cost and expense of restraint, care, and treatment of indigent inebriates as herein defined shall be borne and paid by

Petition for examination.

Warrant for hearing.

Requisites of petition.

Action without petition.

Evidence warrant-ing commitment.

Commitment for treatment.

Discharge.

Inquiry as to estate of inebriate.

If inebriate a minor.

Judgment as to payment of cost.

Expense a county charge.

the county from which the inebriate is committed: *Provided*, that there shall not be included in such cost and expense any charge except for board and clothing.

Inebriate submitting himself for treatment.

SEC. 6. Any inebriate within the definition of section two above who wishes to submit himself for care and treatment in the department for inebriates at the State Hospital in Raleigh, may be received therein as a patient upon his presentation of himself personally at the institution and making arrangements with the superintendent for the actual cost of his detention and treatment. He shall signify his desire in writing, and promise therein to submit himself to the rules and regulations for the government of the institution. When this is done he shall be detained therein and given adequate care and attention. After he has been so detained for thirty days he may secure his release and discharge by ten days notice in writing to the superintendent, or to any one of the assistant physicians in charge of such institution: *Provided*, said physician or physicians are satisfied that said inebriate has sufficiently recovered to return to his home and not become a menace or charge to society.

Application and promise in writing.

Release and discharge.

Proviso: Recovery adjudged.

Department for inebriates.

SEC. 7. It shall be the duty of trustees and superintendent of the State Hospital at Raleigh to prepare and set apart a department for such inebriates on or before the first day of May, one thousand nine hundred and twenty-two.

When act effective.

SEC. 8. This act shall be in force and effect on and after its ratification, but as the State Hospital at Raleigh is not now prepared with a department for the care and treatment of inebriates, the provisions of this act shall not be made mandatory until after the first day of May, one thousand nine hundred and twenty-two.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 157

AN ACT TO VALIDATE CERTAIN PROBATES OF DEEDS BEFORE CONSULAR AGENTS OF THE UNITED STATES.

The General Assembly of North Carolina do enact:

Probates within purview.

SEC. 1. That in all cases where the acknowledgment, ~~privy~~ examination of a married woman, or other proof of the execution of any deed, mortgage, or other instrument authorized or required to be registered has been taken before any consular agent of the United States, during the time chapter thirty-five of Battle's Revisal remained in force and effect, and such acknowledgment, privy examination, or other proof of the execution of such deed, mortgage, or other instrument is in other respects regular and in proper form, and such deed, mortgage, or other instrument has been duly ordered to registration and registered in the proper county, the acknowledgment, probate, and registration of any and

Period when probates taken.

Probate regular in other respects. Order for registration and registration.

every such deed, mortgage, or other instrument is hereby validated as fully and to the same effect as though such acknowledgment, privy examination, or other proof of execution had been taken before one of the officers named in subsection five of section two of said chapter thirty-five of Battle's Revisal.

Probate and registration validated.

SEC. 2. That no pending litigation shall be affected by this act. Pending litigation.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 158

AN ACT TO APPROPRIATE FUNDS FOR THE PURPOSE OF PROVIDING A POSTOFFICE IN THE CAPITOL, AND MAKING CERTAIN OTHER IMPROVEMENTS THEREIN.

The General Assembly of North Carolina do enact:

SECTION 1. That the Governor and Council of State are hereby authorized and directed to cause to be installed, prior to the convening of the next session of the General Assembly, a postoffice on the second floor of the Capitol, and to make certain other improvements thereon as are embodied in a report of a special joint committee of both Houses of this General Assembly at its session of 1921.

Postoffice to be installed.
Time of installation.
Location.

SEC. 2. That the sum of six thousand dollars (\$6,000), or so much thereof as may be necessary, be and the same is hereby appropriated to meet the cost of expenses of the improvements mentioned in section one of this act.

Appropriation.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A.D. 1921.

CHAPTER 159

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES, RELATING TO THE TERMS OF THE SUPERIOR COURT FOR CARTERET, JONES, PAMLICO, AND PITT COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes, relating to the terms of the Superior Court for the Fifth District, be amended as follows: In the paragraph headed "Pitt" strike out in line eleven the words "second Monday after the first Monday in September," and strike

Pitt County.

Pamlico County.

Jones County.

out in lines two and three the words "fifth Monday before the first Monday in March, for civil cases only"; and strike out in line twelve the word "ninth" and insert in lieu thereof the word "seventh," and strike out in line thirteen the word "tenth" and insert in lieu thereof the word "eighth"; in the paragraph headed "Pamlico" strike out in line one the word "seventh" and insert in lieu thereof the word "ninth"; in the paragraph headed "Jones" strike out all after the semicolon in line one and insert in lieu thereof the following: "and second Monday after the first Monday in September"; in the paragraph headed "Carteret" change the period to a semicolon and add the following: "thirteenth Monday after the first Monday in September, for civil cases only; fifth Monday before the first Monday in March."

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification. Ratified this the 7th day of March, A.D. 1921.

CHAPTER 160

AN ACT TO AMEND SECTION 3855 OF THE CONSOLIDATED STATUTES, RELATING TO COMPENSATION OF PRINCIPAL CLERKS OF GENERAL ASSEMBLY.

The General Assembly of North Carolina do enact:

Allowance for
index and for
extra service.

SECTION 1. That section three thousand eight hundred and fifty-five of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out the word "three" in line two and inserting in lieu thereof the word "four"; and by striking out the word "three" in line three thereof and inserting in lieu thereof the word "five."

SEC. 2. That this act shall be in force from and after its passage.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 161

AN ACT TO DEFINE AND ESTABLISH THE SENATORIAL DISTRICTS OF THE STATE, AND TO MAKE THE APPORTIONMENT OF THE MEMBERS OF THE SENATE.

The General Assembly of North Carolina do enact:

Apportionment.

SECTION 1. Until another apportionment of the State shall be had in accordance with the terms of the Constitution and laws of North Carolina, the Senate shall be composed of fifty members, elected from districts constituted as follows:

- First District*—Camden, Chowan, Currituck, Gates, Hertford, First district.
Pasquotank, and Perquimans counties shall elect two senators.
- Second District*—Beaufort, Dare, Hyde, Martin, Pamlico, Tyr- Second district.
rell, and Washington shall elect two senators.
- Third District*—Bertie and Northampton shall elect one senator. Third district.
- Fourth District*—Edgecombe and Halifax shall elect two sena- Fourth district.
tors.
- Fifth District*—Pitt shall elect one senator. Fifth district.
- Sixth District*—Franklin, Nash, and Wilson shall elect two Sixth district.
senators.
- Seventh District*—Carteret, Craven, Greene, Jones, Lenoir, and Seventh district.
Onslow shall elect two senators.
- Eighth District*—Johnston and Wayne shall elect two senators. Eighth district.
- Ninth District*—Duplin, New Hanover, Pender, and Sampson Ninth district.
shall elect two senators.
- Tenth District*—Bladen, Brunswick, Columbus, and Cumberland Tenth district.
shall elect two senators.
- Eleventh District*—Robeson shall elect one senator. Eleventh district.
- Twelfth District*—Harnett, Hoke, Moore, and Randolph shall Twelfth district.
elect two senators.
- Thirteenth District*—Chatham, Lee, and Wake shall elect two Thirteenth district.
senators.
- Fourteenth District*—Vance and Warren shall elect one senator. Fourteenth district.
- Fifteenth District*—Granville and Person shall elect one senator. Fifteenth district.
- Sixteenth District*—Alamance, Caswell, Durham, and Orange Sixteenth district.
shall elect two senators.
- Seventeenth District*—Guilford and Rockingham shall elect two Seventeenth dis-
senators. trict.
- Eighteenth District*—Davidson, Montgomery, Richmond, and Eighteenth dis-
Scotland shall elect two senators. trict.
- Nineteenth District*—Anson, Stanly, and Union shall elect two Nineteenth district.
senators.
- Twentieth District*—Cabarrus and Mecklenburg shall elect two Twentieth district.
senators.
- Twenty-first District*—Rowan shall elect one senator. Twenty-first dis-
trict.
- Twenty-second District*—Forsyth shall elect one senator. Twenty-second
district.
- Twenty-third District*—Stokes and Surry shall elect one senator. Twenty-third dis-
trict.
- Twenty-fourth District*—Davie, Wilkes, and Yadkin shall elect Twenty-fourth
one senator. district.
- Twenty-fifth District*—Catawba, Iredell, and Lincoln shall elect Twenty-fifth dis-
trict.
two senators.
- Twenty-sixth District*—Gaston shall elect one senator. Twenty-sixth dis-
trict.
- Twenty-seventh District*—Cleveland, Henderson, McDowell, Polk Twenty-seventh
and Rutherford shall elect two senators. district.
- Twenty-eighth District*—Alexander, Burke, and Caldwell shall Twenty-eighth
elect one senator. district.

Twenty-ninth district.

Twenty-ninth District—Alleghany, Ashe, and Watauga shall elect one senator.

Thirtieth district.

Thirtieth District—Avery, Madison, Mitchell, and Yancey shall elect one senator.

Thirty-first district.

Thirty-first District—Buncombe shall elect one senator.

Thirty-second district.

Thirty-second District—Haywood, Jackson, and Transylvania shall elect one senator.

Thirty-third district.

Thirty-third District—Cherokee, Clay, Graham, Macon, and Swain shall elect one senator.

SEC. 2. This act shall be in force from and after its ratification. Ratified this the 8th day of March, A.D. 1921.

CHAPTER 162

AN ACT TO REQUIRE THE SECRETARY OF STATE TO SEND TO THE JUDGES AND CLERKS OF THE SUPERIOR COURTS COPIES OF SUCH ACTS OR PARTS OF ACTS AS CHANGE THE PROCEDURE IN CIVIL ACTIONS OR SPECIAL PROCEEDINGS.

The General Assembly of North Carolina do enact:

Copies to be sent.

SECTION 1. That upon the ratification of any act changing the procedure in civil actions or special proceedings, it shall be the duty of the Secretary of the State forthwith to send copies of such parts of such acts as change the procedure to all judges and clerks of the Superior Courts.

SEC. 2. That this act shall take effect from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 163

AN ACT TO AUTHORIZE AND DIRECT THE STATE AUDITOR TO CAUSE TO BE EXAMINED, AUDITED, AND ADJUSTED THE VARIOUS ACCOUNTS, SYSTEMS OF ACCOUNTS, AND ACCOUNTING OF THE SEVERAL STATE DEPARTMENTS AND INSTITUTIONS.

The General Assembly of North Carolina do enact:

State Auditor to devise and establish accounting systems.

SECTION 1. That the State Auditor shall have the power and authority, and it shall be his duty, to devise and establish accounting procedures for the State, its departments and institutions, to record in detail all transactions affecting the acquisition, custodianship, and disposition of values, including cash receipts and

disbursements, so that the recorded facts can be presented periodically to the public in such summaries and analytical schedules in detailed support thereof as shall be necessary to show the full effect of such transactions upon the finances of the State; to devise systems for control and disbursement of funds of the State, its departments and institutions; to devise and establish a general set of books of accounts with controlling accounts of all the assets and liabilities of the State departments and institutions, and of revenues and expenses of the State, its departments and institutions, and of all appropriations of the State, and such books and accounts generally as are necessary and proper to carry out and put into effect the systems of accounting procedures and control and disbursement of funds devised for State departments and institutions; to establish the date for the beginning of the fiscal year of the State, and to require all officers of the State, its departments and institutions, at such time or any other time he may select, to put into effect the systems of accounting procedure and control and disbursement of funds, and to use the books of accounts in accordance with systems devised.

SEC. 2. That the State Auditor shall have the power and the authority to employ accountants to assist in the work in devising a system of accounting procedures and control and disbursement of funds and books of accounts mentioned in this act, and to pay to such accountants such compensation as may be agreed upon between him and such accountants: *Provided*, such compensation shall be considered and approved by the Governor.

SEC. 3. That all officers of the State and its institutions shall, at the time selected by the State Auditor, put into effect the systems of accounting procedures and control of funds and disbursement thereof, and begin the use of the sets of books and accounts devised and selected for them.

SEC. 4. That the State Auditor may require all State departments and institutions to make reports from time to time, and is empowered to have all departments of the State Government and State institutions examined and audited from time to time, and shall employ such experts to make audits and examinations and analyze the reports of such institutions and departments as he may deem to be necessary.

SEC. 5. That at any time, upon complaint made to him or upon his own motion, the Governor may appoint a special commission to investigate any State department or institution, which commission shall have power to subpoena witnesses, require the production of books and papers, and to do all things necessary to a full and thorough investigation, and shall submit its findings to the Governor. The members of such commission shall, while engaged in the performance of their duties, receive their actual expenses and four dollars per diem.

Systems for control and disbursement of funds.

General account books.

Controlling accounts of assets and liabilities.

System made effectual.

Use of books of accounts.

Employment of accountants.

Pay of accountants.

Proviso: Pay approved by Governor.

Systems to be used by State and institutions.

State Auditor may require reports.

Examination of departments and institutions.

Experts for audits and examinations.

Commission for examination of departments or institutions.

Powers of commission.

Findings submitted to Governor.

Pay of commissioners.

Amendment of
existing laws.

SEC. 6. That all laws and clauses of laws in conflict with this act are hereby amended so as to carry out the purposes of this act.

SEC. 7. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A. D. 1921.

CHAPTER 164

[C. S., 3880]

AN ACT TO REPEAL CHAPTER 76 OF THE PUBLIC LAWS, EXTRA SESSION 1920, "AN ACT TO AMEND CHAPTER 150, SECTION 1, OF THE PUBLIC LAWS OF 1915, FIXING THE SALARY OF THE KEEPER OF THE CAPITOL."

The General Assembly of North Carolina do enact:

Salary law re-
pealed.

SECTION 1. That chapter seventy-six of the Public Laws, extra session of nineteen hundred and twenty, be and the same is hereby repealed.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 165

AN ACT TO ISSUE BONDS OF THE STATE FOR THE PERMANENT ENLARGEMENT AND IMPROVEMENT OF THE STATE'S EDUCATIONAL AND CHARITABLE INSTITUTIONS.

Preamble: Institu-
tions inadequate.

Enlargement and
improvement
necessary.

WHEREAS, the State's educational institutions and the State's charitable institutions are inadequate to meet the demands of the people of the State, and it is necessary that the State's institutions be permanently enlarged and improved in order that they may properly be sufficient for the purpose of their creation, and adequate to the demands and necessities of the people of the State: Now, therefore,

The General Assembly of North Carolina do enact:

Purpose of bond
issue.

Bond issue
authorized.

SECTION 1. That for the purpose of permanently enlarging the State's educational and charitable institutions, to make them adequate to the demands and necessities of the people of the State, the State Treasurer is hereby authorized and directed to issue bonds of the State of North Carolina, payable in the manner and

at the dates hereinafter described, to an amount not exceeding Amount.
 six million seven hundred and forty-five thousand dollars (\$6,745,000), and said bonds shall be issued in the following amounts, Dates of issue.
 to wit:

To be issued in the year 1921.....\$3,372,500

To be issued in the year 1922..... 3,372,500

SEC. 2. All of said bonds shall bear interest at a rate not Interest.
 exceeding five per centum per annum from the date of said issue
 until paid, and the said bonds shall bear date as of the first day Date.
 of July of each year in which they are authorized to be issued in
 the year one thousand nine hundred and twenty-one and one
 thousand nine hundred and twenty-two, both inclusive, which
 said interest shall be payable semiannually on the first day of
 July and January of each and every year so long as any one of
 said bonds shall remain due and unpaid.

SEC. 3. That the bonds authorized and directed to be issued by Bonds coupon or
 the preceding section shall be either coupon bonds or registered registered.
 bonds of the denominations of five hundred dollars (\$500) and
 one thousand dollars (\$1,000) each, as may be determined by said
 State Treasurer, and shall be signed by the Governor of the State Authentication.
 and the State Treasurer, and sealed with the Great Seal of the
 State. The coupons thereon may be signed by the State Treasurer
 alone, or may have a facsimile of his signature printed, engraved,
 or lithographed thereon, and the said bonds shall in all other
 respects be in such form as the State Treasurer shall direct; and Coupons receivable
 the coupons thereon shall, after maturity, be receivable in payment for debts to State.
 of all taxes, debts, dues, licenses, fines, and demands due the
 State of North Carolina, of any kind whatsoever, which shall be
 expressed on the face of said bonds. Before selling any of the
 series of bonds herein authorized to be issued, the State Treasurer Advertisement for
 shall advertise the sale and invite sealed bids in such manner as sale of bonds.
 in his judgment may seem to be most effectual to secure the par
 of said bonds at the lowest rate of interest not exceeding five per
 centum: *Provided*, that no bids shall be received, and none of the
 bonds herein authorized to be issued shall be sold at less than par Proviso: Sale below
 value of the bonds plus the accrued interest thereon. He is par forbidden.
 authorized to accept bids for the entire issue of said bonds in any Bids.
 one year, or of any portion thereof, and where the conditions are
 equal he shall give preference of purchase to the citizens of North Preference to citi-
 Carolina. The said bonds issued as of July first, one thousand zens of State.
 nine hundred and twenty-one, shall be due and payable forty years Maturity of bonds.
 from their date, and the said bonds issued as of July first, one
 thousand nine hundred and twenty-two, shall be due and payable
 forty years from that date.

SEC. 4. The said bonds and coupons shall be exempt from all Exemption from
 State, county, or municipal taxation or assessment, direct or taxation.

indirect, general or special, whether imposed for purpose of general revenue or otherwise, and the interest paid thereon shall not be subject to taxation as for income, nor shall said bonds and coupons be subject to taxation when constituting a part of the surplus of any bank, trust company, or other corporation.

Investment for
trust funds.

SEC. 5. It shall be lawful for all executors, administrators, guardians, and fiduciaries generally to invest in said bonds.

Appropriation of
proceeds.

SEC. 6. The proceeds derived from the sale of said bonds shall be used for the permanent improvement and equipment as herein-after set out of the following institutions of the State, and in the following amounts, to wit:

State Hospital at
Morganton.

The State Hospital for the Insane at Morganton, three hundred thousand dollars (\$300,000), for fire protection, heating, and repairs. (This amount to be in addition to and supplement the sum already on hand.)

State Hospital at
Goldsboro.

The State Hospital for the Insane at Goldsboro, three hundred thousand dollars (\$300,000), to be used for the following purposes:

- | | |
|--|----------|
| (a) New boiler house and stack, electric plant and ice house..... | \$70,000 |
| (b) Cold storage, new heating plant, heating mains, reconstruction heating in buildings and water supply.. | 200,000 |
| (c) Complete Woman's building..... | 20,000 |
| (d) Furniture for Woman's building..... | 10,000 |

State Hospital at
Raleigh.

The State Hospital for the Insane at Raleigh, seven hundred and sixty-five thousand dollars (\$765,000), to be used for the following purposes:

- | | |
|--|----------|
| (a) Barn and silos..... | \$15,000 |
| (b) Laundry and machinery..... | 25,000 |
| (c) New dining room..... | 100,000 |
| (d) Repairs to men's ward, plumbing, etc..... | 40,000 |
| (e) Repairs to epileptic colony..... | 20,000 |
| (f) For the purchase of cows..... | 15,000 |
| (g) For the erection of other buildings and equipment of the same sufficient to take care of five hundred and seventy-five patients, this amount being in lieu of and in substitution of three hundred thousand dollars (\$300,000), which was appropriated by the General Assembly of one thousand nine hundred and nineteen to convert the State Prison at Raleigh into a Hospital for the Insane..... | 550,000 |

School for Deaf
and Dumb at
Morganton.

The North Carolina School for the Deaf and Dumb at Morganton, twenty thousand dollars (\$20,000), to be used for the following purposes:

- | | |
|--|---------|
| (a) Remodeling refrigerating system and making necessary repairs | \$4,000 |
|--|---------|

| | |
|--|--------|
| (b) Sprinkler system | 2,000 |
| (c) Two cottages for help..... | 4,000 |
| (d) General repairs to floor and plumbing..... | 10,000 |

The North Carolina School for the Blind at Raleigh, two hundred and fifty thousand dollars (\$250,000), to be used for the following purposes:

School for Blind
at Raleigh.

| | |
|---|----------|
| (a) Cottages for pupils..... | \$85,000 |
| (b) To complete administration building, add auditorium and music rooms..... | 60,000 |
| (c) Plumbing in buildings already erected..... | 20,000 |
| (d) Water mains, sewer, storm water, and fire protection | 30,000 |
| (e) Improvements to grounds..... | 5,000 |
| (f) Teachers' dormitory and apartment for superintend- ent | 30,000 |
| (g) Boiler house and laundry building..... | 30,000 |
| (h) Laundry equipment | 15,000 |
| (i) Boilers and boiler house equipment, tunnels, mains, piping in buildings, and return hot and cold water for each building..... | 80,000 |
| (j) Industrial building | 10,000 |
| (k) Furniture | 10,000 |

| | |
|---------------------------------------|-----------|
| Total | \$375,000 |
| Balance from previous bond issue..... | 125,000 |

Amount required and appropriated herein..... \$250,000

The North Carolina Sanatorium for Tuberculosis at Sanatorium, three hundred thirty thousand dollars (\$330,000), to be used for the following purposes:

Sanatorium for
Tuberculosis.

| | |
|---|----------|
| (a) New dining room and kitchen..... | \$90,000 |
| (b) Power house and laundry building and addition to equipment | 45,000 |
| (c) Deep well | 5,000 |
| (d) Ambulatory cottages | 30,000 |
| (e) Cottage and furniture for servants..... | 12,000 |
| (f) Cottage | 10,000 |
| (g) Sewerage | 3,000 |
| (h) Negro division for sanatorium..... | 100,000 |
| (i) Cow barn and silo..... | 5,000 |
| (j) For equipment and repairs on old buildings..... | 30,000 |

The State Home and Industrial School for Girls and Women at Samarcond, one hundred and sixty-five thousand dollars (\$165,000), to be used for the following purposes:

State Home and
Industrial School
at Samarcond.

| | |
|---|----------|
| (a) Sewage disposal and water supply..... | \$20,000 |
| (b) One receiving cottage..... | 25,000 |

| | |
|---|--------|
| (c) Four honor cottages, \$20,000 each..... | 80,000 |
| (d) Dairy barn, silo and stable..... | 5,000 |
| (e) Central heating plant..... | 20,000 |
| (f) For equipment and farm development..... | 15,000 |

Stonewall Jackson
Training School.

The Stonewall Jackson Training School at Concord, one hundred and forty thousand dollars (\$140,000), to be used for the following purposes:

| | |
|--|----------|
| (a) Four cottages | \$80,000 |
| (b) Two additional cottages..... | 40,000 |
| (c) Other permanent buildings and furniture..... | 20,000 |

Caswell Training
School.

The Caswell Training School at Kinston, two hundred and forty thousand dollars (\$240,000), to be used for the following purposes:

| | |
|--|----------|
| (c) Addition to new dining room, etc..... | 25,000 |
| (d) Electrical equipment and electric wiring..... | 25,000 |
| (a) Low grade boys' building..... | \$60,000 |
| (b) Addition to present middle grade boys' building..... | 50,000 |
| (e) Water supply | 20,000 |
| (f) Cold storage and refrigeration..... | 25,000 |
| (g) Furniture | 25,000 |
| (h) Equipment of a new building..... | 10,000 |

University of
North Carolina.

The University of North Carolina at Chapel Hill, one million four hundred and ninety thousand dollars (\$1,490,000), to be used for the following purposes:

| | |
|--|-----------|
| (a) Dormitories for additional students..... | \$265,000 |
| (b) Dining room, kitchen, and storage..... | 150,000 |
| (c) Two class-room buildings | 300,000 |
| (d) Heating, light, and water..... | 100,000 |
| (e) Furniture | 50,000 |
| (f) Faculty houses | 50,000 |
| (g) Departmental equipment | 50,000 |
| (h) Fire protection | 25,000 |

State College of
Agriculture and
Engineering.

The State College of Agriculture and Engineering at Raleigh, six hundred thousand dollars (\$600,000), to be used for the following purposes:

| | |
|--|-----------|
| (a) Agricultural extension building..... | \$200,000 |
| (b) Two new dormitories..... | 140,000 |
| (c) Laundry building | 20,000 |
| (d) General repairs | 15,000 |
| (e) Fire-proofing boiler house, extending heating mains, and new sewer extension..... | 50,000 |
| (f) Extension to dining-room, kitchen, and cold storage equipment | 75,000 |
| (g) To complete the Mechanical and Engineering Build- ing | 50,000 |

The North Carolina College for Women at Greensboro, eight hundred and seventy-five thousand dollars (\$875,000), to be used for the following purposes:

North Carolina
College for Women.

| | |
|--|-----------|
| (a) One new dormitory for additional students..... | \$150,000 |
| (b) Equipment for kitchen..... | 40,000 |
| (c) Heating and laundry..... | 130,000 |
| (d) Furniture and fixtures..... | 30,000 |
| (e) Improvement of grounds..... | 25,000 |
| (f) Domestic Science Building..... | 100,000 |
| (g) Fire protection | 25,000 |
| (h) General repairs | 10,000 |
| (i) Reimbursement of maintenance fund for money spent for permanent improvements..... | 30,000 |
| (j) To pay indebtedness on the Faculty Home..... | 35,000 |

The East Carolina Teacher Training School at Greenville, three hundred and twenty-five thousand dollars (\$325,000), to be used for the following purposes:

East Carolina
Teacher Training
School.

| | |
|--|-----------|
| (a) To complete Administration Building, dining-rooms, music rooms, toilet rooms, etc..... | \$120,000 |
| (b) Remodeling power and heating plant, and furnishing new electrical equipment..... | 50,000 |
| (c) Furniture for Administration and dormitory build- ings | 15,000 |
| (d) New dormitories for additional students..... | 80,000 |
| (e) New heating mains, tunnels, etc., and reconstructing the model training school, making it safe..... | 60,000 |

The Cullowhee Normal and Industrial School at Collowhee, and the Appalachian Training School at Boone, two hundred thousand dollars (\$200,000), for buildings and repairs, to be apportioned by the State Board of Education.

Cullowhee Normal
and Industrial
School.

The State Normal School for Negroes at Elizabeth City, the Colored Normal School at Fayetteville, the Slater Colored Normal School at Winston-Salem, four hundred thousand dollars (\$400,000), for buildings and repairs, to be apportioned by the State Board of Education: *Provided*, that of said sum four thousand dollars (\$4,000) shall be paid to the trustees of Union Chapel School for Indians of Robeson County, and two thousand dollars (\$2,000) to the trustees of Pembroke Normal School for Indians of Robeson County, to be used by them for permanent improvements and equipment.

State Normal
School for Negroes.
Colored Normal
School at Fayette-
ville.
Slater Colored
Normal School.
Proviso: Union
Chapel School.
Pembroke Normal
School.

The Negro Reformatory for Boys, twenty-five thousand dollars (\$25,000). Location of this institution to be decided upon.

Negro Reforma-
tory for Boys.

The North Carolina Orthopaedic Hospital for buildings and equipment, one hundred thousand dollars (\$100,000).

North Carolina
Orthopaedic Hos-
pital.

The Agricultural Building for the Department of Agriculture, seventy-five thousand dollars (\$75,000), which said sum is in addi-

Agricultural Build-
ing.

tion to the two hundred and fifty thousand dollars (\$250,000) provided by the General Assembly of one thousand nine hundred and nineteen.

Soldiers' Home. The Soldiers' Home at Raleigh, thirty thousand dollars (\$30,000), for repairs of buildings, heating, and laundry.

Negro Agricultural and Technical College. The Negro Agricultural and Technical College at Greensboro, one hundred and fifteen thousand dollars (\$115,000), to be used for the following purposes:

- (a) For agricultural and auto mechanics buildings..... \$100,000
- (b) For the purchase of additional land..... 15,000

Supervision and direction of work. SEC. 7. The State Building Commission shall have the control, supervision, and direction of the buildings to be built, altered and repaired for the several institutions for which appropriations are made in this act, and shall prescribe the material and character of construction to be used: *Provided*, that both shall be permanent, substantial and durable, and conform as near as may be to the character of construction of the buildings at present at such institutions, and shall, as speedily as possible, have the plans and specifications for such buildings, alterations, and repairs as herein specified to be prepared by the State Architect and let to contract by competitive biddings, taking sufficient bonds from the contractors securing the faithful performance of the said contracts and the payment of all material used and labor furnished in the carrying out of the same, and authority is hereby given to the said State Building Commission, by and with the consent and approval of the Governor of the State, when it is ascertained by them that any institution is more urgently in need of other permanent improvements than those herein specified in this act, to divert such part of the appropriations herein made to said institution or institutions from the purpose in this act specified as may be needed to provide the permanent improvements more urgently needed in the judgment of said Building Commission and the Governor of the State.

Purpose of act. SEC. 8. It is the purpose of this act that the proceeds of the sale of bonds herein authorized shall be used for the permanent enlargement and improvement of the State's institutions herein named, and for the other purposes herein specified.

State Treasurer to negotiate loans. SEC. 9. In the event that the State Treasurer shall not be able to sell any or all of the State bonds herein authorized to be issued, then the said State Treasurer is hereby authorized, empowered, and directed, by and with the advice of the Governor and Council of State, to borrow for a period not exceeding two years, and at the lowest rate of interest obtainable, such sum of money as shall be required to meet the appropriations made in this act not exceeding the aggregate amount in any year of the bonds herein authorized to be issued in said year. And the said State Treasurer is

Notes for money borrowed.

authorized and empowered to execute and deliver, in the name of the State, notes for the money so borrowed, and to renew the same, or borrow, from time to time, if necessary, but, however, for a total period not longer than two years from July first, one thousand nine hundred and twenty-one, and July first, one thousand nine hundred and twenty-two, and the said notes so issued shall be exempt from all State, county, and municipal taxation or assessment, direct or indirect, general or special, whether imposed for the purposes of general revenue or otherwise, and the interest paid thereon shall not be subject to taxation as for income, nor shall said bonds and coupons be subject to taxation when constituting a part of the surplus of any bank, trust company, or other corporation, and it shall be lawful for all executors, administrators, guardians, and fiduciaries generally to invest in said notes.

Renewals.

Notes exempt from taxation.

Investments of trust funds.

SEC. 10. That this act shall be in force and effect from and after its ratification.

Ratified this the Sth day of March, A.D. 1921.

CHAPTER 166

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES, RELATING TO COURTS OF THE SEVENTEENTH JUDICIAL DISTRICT.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes be amended by striking out all provisions of said section relating to counties and terms of court in Seventeenth Judicial District, and inserting in lieu thereof, after the words "Seventeenth District," the following: The Seventeenth Judicial District shall be composed of the following counties, and the Superior Courts thereof shall be held at the following times, to wit:

Seventeenth district.

Terms of court.

Catawba County—fourth Monday before the first Monday in March; ninth Monday after the first Monday in March, for civil cases only; ninth Monday before the first Monday in September; eighth Monday after the first Monday in September, each to continue for two weeks.

Catawba County.

Alexander County—second Monday before the first Monday in March; second Monday after the first Monday in September, to continue for two weeks.

Alexander County.

Yadkin County—first Monday before first Monday in March; second Monday before first Monday in September; twelfth Monday after first Monday in September, for civil cases only.

Yadkin County.

Wilkes County—first Monday in March; fourth Monday before the first Monday in September, each to continue for two weeks; first

Wilkes County.

Monday after the fourth Monday in May; and fourth Monday after the first Monday in September, each to continue for two weeks, the last two terms for civil cases only.

Davie County. *Davie County*—second Monday after the first Monday in March; fourth Monday in May, for civil cases only; first Monday before the first Monday in September; and thirteenth Monday after the first Monday in September, last term for civil cases only.

Watauga County. *Watauga County*—third Monday after the first Monday in March; first Monday in September, each to continue for two weeks.

Mitchell County. *Mitchell County*—fifth Monday after the first Monday in March, two weeks; fifth Monday before the first Monday in September, one week, for civil cases only; tenth Monday after the first Monday in September, each to continue for two weeks.

Avery County. *Avery County*—seventh Monday after the first Monday in March, for two weeks; seventh Monday before first Monday in September, two weeks, for civil cases only; sixth Monday after the first Monday in September, for two weeks.

Repealing clause. SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

When act effective. SEC. 3. That this act shall be in force from and after July first, one thousand nine hundred and twenty-one.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 167

AN ACT TO REPEAL AN ACT, IT BEING HOUSE BILL 447, SENATE BILL 1145, RELATING TO AND AMENDING SECTION 1297, SUBDIVISION 9, CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO COUNTY BUILDINGS.

The General Assembly of North Carolina do enact:

Law repealed. SECTION 1. That House Bill number four hundred and forty-seven, Senate Bill one thousand one hundred and forty-five, file number seven hundred and nineteen in office of Secretary of State, and ratified March second, one thousand nine hundred and twenty-one, relating to and amending section one thousand two hundred and ninety-seven, subdivision nine of Consolidated Statutes of North Carolina, relating to county buildings, be and the same is hereby repealed, as the same was improperly enrolled.

SEC. 2. That this act shall be in force from and after its ratification.

Former act not printed. SEC. 3. The Secretary of State shall not have printed said improperly enrolled bill.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 168

AN ACT TO PREVENT THE FRAUDULENT SALE OF PAINT, VARNISH, OR STAIN, AND TO PROVIDE FOR THE INSPECTION OF SAME.

The General Assembly of North Carolina do enact:

SECTION 1. That for the purpose of protecting the people of the State from imposition by the fraudulent sale of more or less worthless paint, varnish, or stain, before being offered for sale in this State, each and every can, box, or package containing paint, varnish, or stain of any nature or kind, or materials used in same, whether simple, mixed, or compound, shall be plainly labeled on the outside of the package in clear, distinct, dark-colored letters on a light-colored background, or light-colored letters on a dark-colored background, with the name and per cent of each constituent part contained in said paint, varnish, or stain, and the label shall bear the name and address of the manufacturer or jobber of said paint, varnish, or stain.

Protection to people of State.

Labels prescribed.

Name and per cent of constituents.

Name of manufacturer or jobber.

SEC. 2. That the contents of each and every package of paint, varnish, or stain shall conform in composition, as nearly as business practices will permit, to the statement on label of said package, and any failure to do so will be deemed to be a violation of the provisions of this act.

Contents to conform to statements.

SEC. 3. That no person, firm, or corporation, by himself or agent, shall sell or offer for sale, or shall have in his possession with intent to sell, any article of paint, varnish, or stain within the meaning of this act, that is not labeled as required by section one of said act, and the composition of which does not conform to the statement on label of same. The having in possession by any person, firm, or corporation dealing in paint, varnish, or stain any article or substance hereinbefore named that is not properly labeled as required by section one of this act shall be considered *prima facie* evidence that the same is kept by such person, firm, or corporation for sale in violation of this act.

Selling or offering for sale of unlabeled or mislabeled goods forbidden.

Possession *prima facie* evidence.

SEC. 4. That the Department of Agriculture shall cause to be made from time to time, under rules and regulations to be prescribed by the Board of Agriculture in accordance with section eight of this act, such inspections and chemical or other examinations as may be necessary to determine whether any provisions of this act have been violated. If it shall appear from such examinations that any of the provisions of this act have been violated, the Commissioner of Agriculture shall certify the facts to the solicitor in the district in which the violation was committed.

Inspections and examinations.

Violations of act certified to solicitors.

SEC. 5. Any person, firm, or corporation violating any provisions of this act shall be deemed to be guilty of a misdemeanor, and upon conviction thereof shall be fined not exceeding fifty

Violation of act misdemeanor.

Punishment.

| | |
|--|--|
| | dollars for the first offense and for each subsequent offense shall be fined or imprisoned, or both, in the discretion of the court. |
| Powers of chemists and inspectors to make inspections and procure samples. | SEC. 6. That the inspectors and chemists of the Department of Agriculture shall have authority, during business hours, to enter all stores, warehouses, and other places where paint, varnish, or stains are stored or offered for sale, for the purpose of inspection and obtaining samples of same, and any dealer or person who shall impede, hinder, or otherwise prevent, or attempt to prevent, any chemist or inspector, duly authorized, in the performance of his duty in connection with this act, shall be deemed to be guilty of a violation of this act. |
| Resistance to chemists and inspectors violation of act. | |
| Inspection tax per gallon. | SEC. 7. That for the purpose of defraying the expenses incurred in the enforcement of the provisions of this act there shall be paid to the Commissioner of Agriculture an inspection tax at the rate of four cents per gallon for any and all paint, varnish, or stain, or materials used in same that are sold by measure, except materials that are subject to other inspection laws, which payment shall be made before the delivery of such paint, varnish, or stain to any agent, retail dealer, or consumer in this State, and there shall be paid to the commissioner an inspection tax at the rate of one-half cent per pound for all paint, varnish, or stain, or material used in same, that are sold by weight, except paint materials that are subject to other inspection laws. Each can, box, barrel, tank, or other container of paint, varnish, or stain, or material used in same, named in this act shall have attached thereto an inspection stamp showing that the inspection charges specified in this act have been paid; and the Commissioner of Agriculture, with the consent of the board, is hereby authorized to prescribe a form for such stamps: <i>Provided</i> , that they shall be such as to meet the requirements of the trade in such materials. |
| Inspection tax per pound. | |
| Inspection stamps. | |
| Rules and regulations. | SEC. 8. That the Board of Agriculture is hereby authorized to adopt such rules and regulations in regard to handling paint, varnish, or stains, refilling containers, and use of inspection stamps a second time as will insure the enforcement of the provisions of this act, and a violation of the said rules and regulations shall constitute a violation of this act. |
| Violation of rules and regulations a violation of act. | |
| Goods in hands of dealers. | SEC. 9. That the provisions of this act shall not apply to paints, varnishes, or stains in the hands of dealers of the State at the time this act becomes effective. |
| Repealing clause. | SEC. 10. That all laws in conflict with this act are hereby repealed. |
| When act effective. | SEC. 11. Except as provided in section nine, this act shall be in force from and after July first, one thousand nine hundred and twenty-one. |
| | Ratified this the 7th day of March, A.D. 1921. |

CHAPTER 169

AN ACT TO REQUIRE SANITARY CONDITIONS IN ICE-CREAM PLANTS, CREAMERIES, AND CHEESE FACTORIES.

The General Assembly of North Carolina do enact:

SECTION 1. That for the protection of the health of the people of the State, all places where ice-cream is made for sale, all creameries, butter and cheese factories, when in operation, shall be kept clean and in a sanitary condition. The floors, walls, and ceilings of all work rooms where the products of plants named herein are made, mixed, stored, or handled shall be such that same can be kept in a clean and sanitary condition. All windows, doors, and other openings shall be effectively screened during fly season. Suitable wash rooms shall be maintained, and if a toilet is attached, it shall be of sanitary construction and kept in a sanitary condition. No person shall be allowed to live or sleep in such factory unless rooms so occupied are separate and apart from the work or storage rooms. No horses, cows, or other animals shall be kept in such factories or close enough to contaminate products of same unless separated by impenetrable walls without doors, windows, or other openings.

Cleanliness and sanitation enjoined.

Floors, walls, and ceilings.

Openings screened.

Wash rooms and toilets.

Living and sleeping rooms.

Animals.

SEC. 2. Suitable means or appliances shall be provided for the proper cleaning or sterilizing of freezers, vats, mixing cans or tanks, conveyors, and all utensils, tools, and implements used in making or handling cream, ice-cream, butter or cheese, and all such apparatus shall be thoroughly cleaned as promptly after use as practical.

Cleaning and sterilization of vessels and utensils.

SEC. 3. All cream, ice-cream, butter, cheese, or other products produced in places named herein shall be pure, wholesome, and not deleterious to health, and shall comply with the standards of purity, sanitation, and rules and regulations of the Board of Agriculture provided for in section eight of this act.

Purity of products.

SEC. 4. Every person, company, or corporation who shall receive milk, cream, or ice-cream which is delivered in cans, bottles, or other receptacles, shall thoroughly clean same as soon as practical after the contents are removed and before the said receptacles are returned to shipper or person from whom the same was received, or before such receptacles are delivered to any carrier to be returned to shipper.

Receivers of products to clean utensils before return.

SEC. 5. Creameries and factories that purchase milk and cream from producers of same on a butter-fat basis, and pay for same on their own test, shall make and pay on correct test, and any failure to do so shall constitute a violation of this act. The Board of Agriculture, under regulations provided for in section eight, shall have such test made of milk and cream sold to factories

Correct tests of butter fat.

Tests by Board of Agriculture.

named herein that will show if dishonest tests and practices are used by the purchasers of such products.

Department of
Agriculture to en-
force act.
Examinations.

SEC. 6. It shall be the duty of the Department of Agriculture to enforce this act, and the Board of Agriculture shall cause to be made by the experts of the department such examinations of plants and products named herein as are necessary to insure the compliance with the provisions of this act. For the purpose of inspection, the authorized experts of the department shall have authority, during business hours, to enter all plants or storage rooms where cream, ice-cream, butter, or cheese or ingredients used in same are made, stored, or kept, and any person who shall hinder, prevent, or attempt to prevent any duly authorized expert of the department in the performance of his duty in connection with this act shall be guilty of a violation of the act.

Entry for making
examinations.

Obstruction of
officers a violation
of act.

Closure of plant
for violation of
act.

SEC. 7. If it shall appear from the examinations that any provision of this act has been violated, the Commissioner of Agriculture shall have authority to order the plant or place of manufacture closed until the law is complied with. If the owner or operator of place refuses or fails to comply with the order, law, or regulations, the commissioner shall then certify the facts in the case to the solicitor in the district in which the violation was committed.

Certificate to so-
licitor of district.

Standards of
purity and sani-
tation.

SEC. 8. The Board of Agriculture is hereby authorized to establish such standards of purity for products and sanitation for plants or places of manufacture named herein with such regulations, not in conflict with this act, as shall be necessary to make provisions of this act effective and insure the proper enforcement of same, and the violation of said standards of purity or regulations shall be deemed to be a violation of this act.

Violation of act.

Inspection fees.
Wholesalers.

SEC. 9. For the purpose of defraying the expenses incurred in the enforcement of this act, the owner, proprietor, or operator of each ice-cream factory or creamery in this State that disposes of its product at wholesale to retail dealers, to be resold, shall pay to the Commissioner of Agriculture during the month of July of each year an inspection fee of twenty dollars (\$20), and each maker of ice-cream who disposes of his product at retail only, and cheese factories, shall pay to the Commissioner of Agriculture an inspection fee of five dollars (\$5) during the month of July of each year.

Retailers and
cheese factories.

Violation of act
misdemeanor.

SEC. 10. That any person, firm, or corporation who shall violate any of the provisions of this act shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not to exceed twenty-five dollars for the first offense, and for each subsequent offense in the discretion of the court.

Punishment.

Repealing clause.

SEC. 11. All laws in conflict with this act are hereby repealed.

When act effective.

SEC. 12. The act shall be in force from and after May first, one thousand nine hundred and twenty-one.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 170

AN ACT TO PROVIDE FOR STANDARD-WEIGHT PACKAGES OF GRITS, MEAL, AND FLOUR, AND TO PREVENT THE SALE OF SAME IN SHORT-WEIGHT PACKAGES.

The General Assembly of North Carolina do enact:

SECTION 1. It shall be unlawful for any person or persons to pack for sale, sell, or offer for sale in this State corn meal except in packages containing one pound, two pounds, three pounds, five pounds, ten pounds, twenty-five pounds, fifty pounds, or one hundred pounds, or multiple of one hundred pounds, and whether the meal is bolted or unbolted shall be stated on the package.

Corn meal.

SEC. 2. That it shall be unlawful for any person or persons to pack for sale, sell, or offer for sale any hominy or grits except in packages of one pound, one and one-half pounds, three pounds, five pounds, ten pounds, fifty pounds, or one hundred pounds, or multiples of one hundred pounds.

Hominy or grits.

SEC. 3. It shall be unlawful for any person or persons to pack for sale, sell, or offer for sale in this State flour, except in packages containing six pounds, twelve pounds, twenty-four pounds, forty-eight pounds, ninety-eight pounds, or one hundred and ninety-six pounds of flour, and the net weight of all grits, meal, or flour shall be stated on the package of such meal, flour, or grits, with the name and address of the maker or jobber: *Provided*, the provisions of this act shall not apply to the retailing of grits, meal, or flour direct to customers from bulk, when the same is priced and delivered by actual weight.

Flour.

Proviso: Sales from bulk.

SEC. 4. The Board of Agriculture shall cause to be made from time to time such inspections as may be necessary to determine whether the provisions of this act have been violated. If it shall appear from such inspection that any provisions of this act have been violated, the Commissioner of Agriculture shall certify the facts to the solicitor in the district in which the violation was committed, and furnish that officer with the facts in the case.

Inspections for discovery of violations.

Violations certified to solicitor.

SEC. 5. Any person or persons violating any provision of this act shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by fine or imprisonment in the discretion of the court, and the meal or flour offered for sale in violation of this act shall be subject to seizure, condemnation, and sale by the Commissioner of Agriculture, as is provided for the seizure, condemnation, and sale of commercial fertilizers; and the proceeds thereof, if sold, less the legal cost and charges, shall be paid into the treasury for the use of the Department of Agriculture in executing the provisions of this act: *Provided*, that the Commissioner of Agriculture may in his discretion order the release of the grits, meal, or flour seized when the owner of same shall offer

Violation of act misdemeanor. Punishment.

Seizure and sale of goods.

Proceeds to use of Department of Agriculture.

Proviso: Release by Commissioner.

to pack it in accordance with the provisions of this act, and it shall appear to the satisfaction of the commissioner that said owner did not intend to violate the provisions of the law.

Meal and flour on hand.

SEC. 6. The provisions of this act shall not apply to meal or flour on hand at the time of the passage of this act.

When act effective.

SEC. 7. Except as provided in section six, this act shall be in force from and after April first, one thousand nine hundred and twenty-one.

SEC. 8. All laws and clauses of laws in conflict with this act are hereby repealed.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 171

AN ACT TO REPEAL ALL AMENDMENTS TO SECTION 6760 OF THE CONSOLIDATED STATUTES OF 1919, AND TO AMEND SAID SECTION 6760 IN REGARD TO THE PRACTICE OF VETERINARY MEDICINE AND SURGERY IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Persons allowed to practice.

SECTION 1. That section six thousand seven hundred and sixty of the Consolidated Statutes of one thousand nine hundred and nineteen be stricken out, and that the following be inserted in lieu thereof: "All persons who practiced veterinary medicine or surgery as a profession previous to the first day of March, one thousand nine hundred and three, shall be allowed to practice veterinary medicine or surgery in this State: *Provided*, they shall file on or before June the first, one thousand nine hundred and twenty-one, with the North Carolina Board of Veterinary Medical Examiners a statement, duly sworn to before some officer authorized to administer oaths in North Carolina, setting forth that they practiced veterinary medicine or surgery as a profession previous to March the first, one thousand nine hundred and three, and requesting said State Board to register them. Upon the filing of such sworn statement and application for such registration, said State Board of Veterinary Medical Examiners shall issue a certificate to such applicant, which shall grant to such applicant the privilege of practicing veterinary medicine or surgery in the State of North Carolina."

Proviso: Statement of former practice.

Request for registration.

Examiners to grant privilege of practicing.

Repealing clause.

SEC. 2. That all laws or clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification. Ratified this the 9th day of March, A.D. 1921.

CHAPTER 172

AN ACT TO PROVIDE FOR THE MAINTENANCE OF PERSONS WHO GO INTO TRAINING UNDER THE FEDERAL INDUSTRIAL REHABILITATION ACT.

WHEREAS, the Congress of the United States, in June, one thousand nine hundred and twenty, passed an act providing for the industrial rehabilitation of persons injured in industry and otherwise, and their return to civil employment, and has made available a fund to be appropriated to the States on condition that an equal amount be spent within the States for the same purpose, said Federal fund accruing to North Carolina from the Federal Treasurer for the fiscal years one thousand nine hundred and twenty-one, one thousand nine hundred and twenty-two, and thereafter for three years, being twenty-four thousand dollars annually; and

Preamble; Federal rehabilitation fund.

WHEREAS, the General Assembly of North Carolina in special session in August, one thousand nine hundred and twenty, accepted the provisions of the act of Congress, and placed the administration of this fund in the hands of the State Board for Vocational Education, as required by the Federal act; and

Amount.

Preamble; Acceptance of Federal act by State.
Administration of fund.

WHEREAS, further, the proper administration of this act for the benefit of injured persons in North Carolina is dependent upon the availability of a fund to be used by the State Board for Vocational Education for the maintenance of injured persons while they are in training: So, therefore,

Preamble; Fund for administration of act.

The General Assembly of North Carolina do enact:

SECTION 1. That the sum of five thousand dollars, or as much thereof as is necessary, be appropriated annually from the State Treasury to the State Board for Vocational Education for the purpose of assisting worthy persons who enter training under the Federal Industrial Rehabilitation Act.

Appropriation.

SEC. 2. That this fund shall be used only to pay for the actual living expenses of deserving persons, as determined by investigation of the board, who have no other means of paying said living expenses.

Use of fund.

SEC. 3. That this fund shall be paid out by the State Treasurer on the order of the State Board for Vocational Education.

Payments.

SEC. 4. That not to exceed ten dollars per week for not more than twenty weeks be paid for the maintenance of any one person in training.

Limit paid one person.

SEC. 5. That the said State Board for Vocational Education shall keep an accurate account of all expenditures, showing date, the person to whom paid, for what paid, and the amount of each warrant, and shall make a report of same to the Governor on or before the first of January each year.

Account of expenditures.

Report.

SEC. 6. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 173

AN ACT TO REQUIRE SANITARY CONDITIONS IN PUBLIC BAKERIES, AND INSPECTION OF SAME.

The General Assembly of North Carolina do enact:

Rooms to be clean, lighted, and ventilated.

Floors, walls, and ceilings.

Openings screened.

Drainage and sinks.
Toilets or water closets.

Tables, shelves, and implements cleaned daily.

Refuse removed daily.

Sleeping or living rooms.

Employees not to sit or lie on tables.

Cleanliness of hands and arms.

Use of tobacco.

Ingredients.

Storage and handling of materials and ingredients.

SECTION 1. That every room or other place occupied or used as a bakery for the preparation, production, storage, or display of bread, cakes, or other bakery products intended for sale for human consumption, shall be clean, properly lighted, and ventilated. The floors, walls, and ceilings of the rooms in which the dough or pastry is mixed, handled, or prepared for baking, or in which the bakery products or ingredients of such products are otherwise handled, stored, or displayed, shall be kept and maintained in a clean and sanitary condition. All openings into such rooms, including windows and doors, shall be properly screened to exclude flies. Every such bakery shall be provided with adequate drainage and suitable wash sinks. If a toilet or water closet is maintained in connection with such bakery, it must be of sanitary construction, and such toilet or water closet shall be well ventilated and kept in a sanitary condition.

SEC. 2. All tables, shelves, troughs, trays, receptacles, utensils, implements, and machinery used in preparing, mixing, or handling bakery products, or the ingredients of same, must be thoroughly cleaned daily when in use, and kept in a clean, sanitary condition. All refuse, dirt, and waste matter subject to decomposition and decay incident to the production of bakery products must be removed from the bakery daily. The work rooms of bakeries, where bakery products are made, stored, or displayed, shall not be used as sleeping or living rooms, and shall at all times be separate and closed from any such room.

SEC. 3. No employee or other person shall sit or lie upon any of the tables, troughs, shelves, etc., which are used for the dough or other bakery products. Before beginning the work of preparing or mixing the ingredients, or after using toilet or water closet, every person engaged in the preparation or handling of bakery products shall wash the hands and arms thoroughly, and for this purpose sufficient wash basins or sinks, together with soap and clean towels, shall be provided by the bakery.

SEC. 3a. That no person shall use tobacco in any form in any bakery or bread manufacturing plant where bread or other bakery products are manufactured or stored.

SEC. 4. All ingredients used in the manufacture or making of bread or any other bakery products shall be pure and wholesome, and shall contain no substance that is poisonous or deleterious to health. All materials and ingredients used in bakery products shall be stored, handled, and kept in a way to protect them from

spoilage and contamination, and no material shall be used which is spoiled or contaminated, or which may render the product unwholesome or unfit for food.

Spoiled or contaminated material.

SEC. 5. No material or ingredient may be used which may deceive the purchaser, or which lowers or lessens the nutritive value of the product. No bread or other bakery products shall be sold or offered for sale for human food that has by age or otherwise become stale.

Adulterants.

Stale products.

SEC. 6. It shall be the duty of the Department of Agriculture to enforce this act, and the Board of Agriculture shall cause to be made by the experts of the department such examinations of plants and products named herein as are necessary to insure proper compliance with the provisions of this act. For the purpose of inspection, the authorized experts of the department shall have authority, during business hours, to enter all bakeries or storage rooms where bakery products are made, stored, or kept, and any person who shall prevent or attempt to prevent any duly authorized expert in the performance of his duty in connection with this act, shall be guilty of a violation of the act.

Department of Agriculture to enforce act.

Examination of plants and products by experts.

Right of entry.

Obstruction a violation of act.

SEC. 7. If it shall appear from examination that any provision of this act has been violated, the Commissioner of Agriculture shall have authority to order the bakery or place closed until the law has been complied with. If the owner or operator of same refuses or fails to comply with the law, the commissioners shall then certify the facts in the case to the solicitor in the district in which the violation was committed.

Closure.

Failure to comply with law reported to solicitor.

SEC. 8. The Board of Agriculture is hereby authorized to establish such regulations, not in conflict with this act, as may be necessary to make provisions of this act effective, and to insure the proper compliance of same, and a violation of the regulations shall be deemed to be a violation of this act.

Board of Agriculture to establish regulations.

Violation of regulations a violation of act.

SEC. 9. For the purpose of defraying expenses incurred in the enforcement of this act, the owner or operator of each public bakery or bakery furnishing bakery products to the public operated in this State shall pay to the Commissioner of Agriculture during the month of May of each year, an inspection fee of ten dollars.

Inspection fee.

SEC. 10. Any person, firm, or corporation who shall violate any of the provisions of this act shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not to exceed twenty-five dollars for the first offense, and for each subsequent offense in the discretion of the court.

Violation of act misdemeanor. Punishment.

SEC. 10a. That the inspectors who shall carry out the provisions of this act shall be the same inspectors who shall be sent out by the Department of Agriculture to inspect bottling works and general food inspections.

Inspectors.

SEC. 11. All laws and clauses of laws in conflict with this act are hereby repealed: *Provided*, nothing in this act shall have the

Repealing clause. Proviso: Town ordinances.

effect of repeating or rendering void ordinance upon this subject now in force in any municipality in North Carolina, but this act shall be construed to be supplemental and in addition thereto.

When act effective.

SEC. 12. This act shall be in force from and after May first, one thousand nine hundred and twenty-one.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 174

AN ACT TO REGULATE THE DEDICATION OF STREETS, HIGHWAYS, ETC., AND TO LIMIT THE TIME WITHIN WHICH SUCH DEDICATION SHALL BE ACCEPTED BY THE PUBLIC, ETC.

The General Assembly of North Carolina do enact:

Time of non-use establishing abandonment.

SECTION 1. That every strip, piece, or parcel of land which shall have been at any time dedicated to public use as a road, highway, street, avenue, or for any other purpose whatsoever, by any deed, grant, map, plat, or other means, which shall not have been actually opened and used by the public within twenty years from and after the dedication thereof, shall be thereby conclusively presumed to have been abandoned by the public for the purposes for which same shall have been dedicated; and no person shall have any right, or cause of action thereafter, to enforce any public or private easement therein, unless such right shall have been asserted within two years from and after the passage of this act: *Provided*, that no abandonment of any such public or private right or easement shall be presumed until the dedicator or those claiming under him shall file and cause to be recorded in the register's office of the county where such land lies a declaration withdrawing such strip, piece, or parcel of land from the public or private use to which it shall have theretofore been dedicated in the manner aforesaid.

Time for assertion of right.

Proviso: Declaration of withdrawal to be filed and recorded.

Vested rights.

SEC. 2. The provisions of section one of this act shall have no application in any case where the continued use of any strip of land dedicated for street or highway purposes shall be necessary to afford convenient ingress, egress, and regress to any lot or parcel of land sold and conveyed by the dedicator of such street or highway prior to the passage of this act.

When act effective.

Application of act.

SEC. 3. That this act shall be in force from and after its ratification, and shall apply to dedications made after as well as before its passage.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 175

AN ACT TO AMEND SECTION 7681, CONSOLIDATED STATUTES, RELATING TO BONDS OF CLERKS OF THE STATE TREASURER.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand six hundred and eighty-one, Consolidated Statutes, be amended by striking out the following words in lines two, three, and four thereof in the following sums: "The chief clerk, ten thousand dollars; the other clerks, except the clerk charged with the stenographic duties, five thousand each," and substituting in lieu thereof the following words: "each in such sums as the Treasurer shall require"; and Bonds of clerks. that said section be further amended by striking out in lines eleven and twelve thereof the following words: "not to exceed forty cents on the one hundred dollars penalty," and inserting in lieu thereof the following words:

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 176

AN ACT TO PROTECT ELECTION OFFICERS IN THE DISCHARGE OF THEIR DUTIES.

The General Assembly of North Carolina do enact:

SECTION 1. Any person who assaults any registrar, judge, or other election officer, while in the discharge of his duties, in any general, special, or primary election in the State, shall be guilty of a felony, and upon conviction shall be punished by imprisonment in the State's Prison or be worked on the county roads for a period of not less than four months nor more than ten years. Assault on election officers felony. Punishment.

SEC. 2. If any person shall by threats, menaces, or in any other manner intimidate or attempt to intimidate any registrar, judge, or other election officer in the State in the discharge of the duties of his office, in any general, special, or primary election in the State, he shall be guilty of a misdemeanor, and, upon conviction, shall be fined or imprisoned in the discretion of the court. Intimidation of election officers misdemeanor. Punishment.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Repealing clause.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 177

AN ACT TO REGULATE THE USE AND SALE OF TUBERCULIN, AND TO ASSIST IN THE CONTROL AND ERADICATION OF TUBERCULOSIS.

Preamble. WHEREAS, the disease known as tuberculosis of animals is contagious, infectious, and transmissible to other animals, and to men: Now, therefore,

The General Assembly of North Carolina do enact:

Animals reacting to tuberculin test. SECTION 1. That all animals reacting to a tuberculin test applied by a qualified veterinarian shall be known as a reactor and be forever considered as affected with tuberculosis.

Animals to be branded. SEC. 2. That all veterinarians who, either by clinical examination or by tuberculin test, find an animal affected with tuberculosis, shall, unless the animal is immediately slaughtered, properly brand said animal for identification on the left jaw with the letter "T," not less than two inches high, and promptly report the same to the State Veterinarian.

Quarantine of affected animals. SEC. 3. That the owner or owners of an animal affected with tuberculosis shall keep said animal isolated and quarantined in such a manner as to prevent the spread of the disease to other animals or man. Said animals must not be moved from the place where quarantined or sold, or otherwise disposed of except upon permission of the State Veterinarian, and then only in accordance with his instructions. The milk from said animals must not be sold, and if used shall be first boiled or properly pasteurized.

Removal or sale. SEC. 4. That any person or persons who sells or otherwise disposes of to another an animal affected with tuberculosis shall be liable in a civil action to any person injured, and for any and all damages resulting therefrom.

Sale and use of milk. SEC. 5. When cattle are sold or otherwise disposed of in this State by a nonresident of this State, the person or persons on whose premises the cattle are sold or otherwise disposed of with his knowledge and consent shall be equally responsible for violation of this act and the regulations of the Department of Agriculture.

Responsibility of owner of premises where sale is made. SEC. 6. No person, firm, or corporation shall sell or distribute or administer tuberculin, or keep the same on hand for sale, distribution, or administration, except qualified veterinarians, licensed physicians, or licensed druggists, or others lawfully engaged in the sale of biological products.

Sale of tuberculin. SEC. 7. That when the State Veterinarian receives information, or has reason to believe that tuberculosis exists in any animal or animals, he shall promptly notify the owner or owners, and recommend that a tuberculin test be applied to said animals, that diseased animals shall be properly disposed of, and the premises

State Veterinarian to notify owner of suspected animals. To recommend test.

disinfected under the supervision of the State Veterinarian, or his authorized representative. Should the owner or owners fail or refuse to comply with the said recommendations of the State Veterinarian within ten days after said notice, then the State Veterinarian shall quarantine said animals on the premises of the owner or owners. Said animals shall not be removed from the premises where quarantine and milk or other dairy products from same shall not be sold or otherwise disposed of. Said quarantine shall remain in effect until the said recommendations of the State Veterinarian have been complied with, and the quarantine canceled by the State Veterinarian.

Quarantine if owner fail or refuse.

Animals not removed nor dairy products sold.
Continuance of quarantine.

SEC. 8. The several boards of county commissioners in the State are hereby expressly authorized and empowered to make such appropriations from the general funds of their county as will enable them to coöperate effectively with the State and Federal Departments of Agriculture in the eradication of tuberculosis in their respective counties: *Provided*, that if in ten days after said appropriation is voted, one-fifth of the qualified voters of the county petition the board of commissioners to submit the question of tuberculosis eradication or no tuberculosis eradication to the voters of the county, said commissioners shall submit such questions to said voters. Said election shall be held and conducted under the rules and regulations provided for holding stock-law elections in Consolidated Statutes, sections one thousand eight hundred and forty-two, one thousand eight hundred and forty-six, and one thousand eight hundred and forty-seven. If at any such election a majority of the votes cast shall be in favor of said tuberculosis eradication, the said board shall record the result of the election upon its minutes, and coöperative tuberculosis eradication shall be taken up with the State and Federal Departments of Agriculture. If, however, a majority of the votes cast shall be adverse, then said board shall make no appropriation.

Appropriations by counties.

Proviso: Questions submitted to voters if petition for election filed.

Law governing election.

Effect of election.

SEC. 9. If the board of commissioners of any county should exercise their discretion and refuse to coöperate as set out in the preceding section (8), then if a petition is presented to said board by one-fifth of the qualified voters of the county requesting that an election be held as provided in section eight to determine the question of tuberculosis eradication in the county, the board of commissioners shall order said election to be held in the way provided in section eight, and if a majority of the votes cast at such election shall be in favor of tuberculosis eradication, then said board shall coöperate with the State and Federal Governments as herein provided.

Petition for election if commissioners refuse coöperation.

Order for election.

Effect of election.

SEC. 10. Whenever a county board shall coöperate with the State and Federal Governments, whether with or without an election, no cattle except for immediate slaughter shall be brought into the county unless accompanied by a tuberculin test chart and health certificate issued by a qualified veterinarian.

Importation of cattle.

Amount of appropriation.

SEC. 11. When coöperative tuberculosis eradication shall be taken up in any county as provided for herein, the county commissioners of such counties shall appropriate from the general county fund an amount sufficient to defray one-half of the expense of said coöperative tuberculosis eradication.

Qualified veterinarian.

SEC. 12. The words "qualified veterinarian" which appear in this act shall be construed to mean a veterinarian approved by the State Veterinarian and the Chief of the United States Bureau of Animal Industry for the tuberculin testing of cattle intended for interstate shipment.

Rules and regulations.

SEC. 13. The Commissioner of Agriculture, by and with the consent of the State Board of Agriculture, shall have full power to promulgate and enforce such rules and regulations as may be necessary to control and eradicate tuberculosis.

Violation of act misdemeanor.

SEC. 14. That any person or persons who shall violate any provision set forth in this act, or any rule or regulation duly established by the State Board of Agriculture or any officer or inspector who shall willfully fail to comply with any provisions of this act, shall be guilty of a misdemeanor.

Sale of affected animals felony.

SEC. 15. That any person or persons who shall willfully and knowingly sell or otherwise dispose of any animal or animals known to be affected with tuberculosis without permission as provided for in section three of this act shall be guilty of a felony, and punishable by imprisonment of not less than one year or not more than five years in the State's Prison.

Repealing clause.

SEC. 16. That all laws and parts of laws in conflict with this act are hereby repealed.

SEC. 17. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 178

AN ACT TO AMEND CHAPTER 159 OF THE PUBLIC LAWS OF 1919, RELATING TO THE ERECTION AND MAINTENANCE OF COUNTY TUBERCULOSIS HOSPITALS.

The General Assembly of North Carolina do enact:

Erection and Maintenance.

SECTION 1. That section three of chapter one hundred and fifty-nine of the Public Laws of nineteen hundred and nineteen be and the same is hereby amended by adding after the last proviso therein the following: "*Provided further*, that the board of county commissioners of any county in the State may, out of the general funds of the county, provide for either the erection or maintenance in said county of a county tuberculosis hospital."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 179

AN ACT TO AMEND CERTAIN SECTIONS OF THE CONSOLIDATED STATUTES, RELATIVE TO THE PUBLIC SCHOOL LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand four hundred and seventy-three of the Consolidated Statutes is hereby amended by adding to said section the following: "*Provided*, that in consolidating nonlocal tax district or districts with a special chartered district the consolidation shall be with the consent of the board of trustees or governing body of said special chartered school and the new consolidated district shall then be under the authority of the governing body of the special chartered school: *Provided further*, county boards of education are hereby authorized to consolidate local tax districts, including special chartered districts having different special tax rates for schools, and local tax districts with nonlocal tax districts, but the rate on any consolidated districts created from local tax districts having different local tax rates shall be made uniform by the county commissioners upon the recommendation of the county board of education, and the county board of education is authorized to appoint one committee composed of not less than three nor more than five members for the consolidated district, and no taxpayer in such a consolidated district shall be required to pay a higher special tax rate than that voted originally in his district: *Provided further*, that the consolidated school districts herein authorized shall have authority to vote special tax rates for schools on the entire district in accordance with law."

Consolidation of non-local tax districts and special chartered districts.

Governing body of consolidated district.

Proviso: Consolidation of districts with different local rates, and local tax and non-local tax districts.

Rates made uniform.

Committee for consolidated district.

Limit of tax rate.

Proviso: Special tax may be voted.

SEC. 2. That section five thousand four hundred and seventy-nine of the Consolidated Statutes is hereby repealed, and the following is substituted in lieu thereof: "The State Board of Education is hereby authorized, upon the petition of the governing body of any city school, special chartered, or incorporated district, to amend or repeal said special charter or act of incorporation in accordance with the specifications of the petition, provided that a notice of the proposed change in the charter or act of incorporation shall be published five times in some newspaper published or circulating in the district and posted in at least three public places within the district before the presentation of the petition. When the petition is presented to the State Board of Education, it shall be accompanied by clippings of at least five published notices. The State Board of Education is further authorized to incorporate any city school or special tax district, except as further provided, and issue a special charter to the same in accordance with the specifications of the petition, and if said city school or special tax

State Board of Education may amend or repeal special charters or acts of incorporation.

Publication of notice of proposed change.

Petition accompanied with notices.

State Board of Education may incorporate districts.

Special charters. Districts from two or more counties.

- district is composed of territory from two or more contiguous counties the State Board of Education may specify in the charter how the public school funds shall be apportioned from the State and from the several counties from which the district was created and the action of the State Board of Education shall be binding on the several counties: *Provided*, that the State Board of Education is not authorized to issue any charter containing a provision that may permit the governing body to become self-perpetuating; nor to incorporate a special tax district without the approval of the county board of education. The secretary of the State Board of Education and the Attorney-General are hereby directed to prepare a special blank or form to be used by all districts petitioning for a new charter, or for an amendment to an old charter, and when the blank or form has been adopted by the State Board of Education it shall be used by all petitioners in making application for a new charter or a change in an old charter.
- SEC. 3. That section five thousand four hundred and seventy-five of the Consolidated Statutes is hereby amended by adding at the end of said section the following: "All trucks or automobiles owned or controlled by the county board of education and used for transporting pupils to school, or used by school nurses, or home and farm demonstration agents, or county superintendents and supervisors, shall be exempt from taxation. But all such trucks or automobiles shall have and display a license tag in accordance with law, and shall pay not exceeding one dollar for the same."
- SEC. 4. That section five thousand five hundred and eighty-seven of the Consolidated Statutes is hereby amended by striking out in line seven the words "two thousand five hundred" and inserting in lieu thereof the words "five thousand."
- SEC. 5. That section five thousand four hundred and twenty-four of the Consolidated Statutes be and the same is hereby amended by adding at the end of said section the following: "*Provided*, the county board of education may at any time after it organizes at the April meeting elect a county superintendent for the following term, but his term of office shall not begin until the first Monday in July unless the office of county superintendent is made vacant."
- SEC. 6. That section five thousand four hundred and six of the Consolidated Statutes is hereby amended by striking out the word "July" in line three and inserting the word "April" in lieu thereof.
- SEC. 7. That section five thousand six hundred and seventy-six of the Consolidated Statutes is hereby amended by adding after the word "published" in line four thereof the words "or circulated."
- SEC. 8. That section five thousand six hundred and eighty-one of the Consolidated Statutes is hereby amended by adding at the
- Apportionment of school funds.
- Proviso: Limitation of powers.
- Forms of petitions for charters or amendments.
- School automobiles exempt from taxation.
- License tag.
- Appropriation for county farm-life school.
- Election of county superintendent.
- Term of office to begin.
- Time for qualification of county boards.
- Medium for advertising bond elections.

end of said section the following: *Provided*, that whenever a special local tax district issues bonds for the erection of any school building, thus relieving the county board of education of providing suitable building or buildings for said district for the six months school term, the county board of education is hereby directed to apportion to said district its pro rata part of the building and incidental fund on the same basis that the county board of education apportions these funds to the special chartered districts until the amount so apportioned equals the amount of the bond issue."

Proviso: Apportionment to districts voting building bonds.

SEC. 9. That sections five thousand seven hundred and sixty-five and five thousand seven hundred and sixty-nine of the Consolidated Statutes are hereby amended by striking out all of said sections and substituting in lieu thereof the following: "Every deaf and every blind child of sound mind in North Carolina who shall be qualified for admission into a State school for the deaf or the blind shall attend a school for the deaf or blind for a term of nine months each year between the ages of seven and eighteen years. Parents, guardians, or custodians of every such blind or deaf child between the ages of seven and eighteen years shall send, or cause to be sent, such child to some school for the instruction of the blind or deaf as is herein provided: *Provided*, that the board of directors of any school for the deaf or blind may exempt any such child from attendance at any session or during any year, and may discharge from their custody any such blind or deaf child whenever such discharge seems necessary or proper. Whenever a deaf or blind child shall reach the age of eighteen, and is still unable to become self-supporting because of its defects, such a child shall continue in said school until it reaches the age of twenty-one, unless it becomes self-supporting sooner."

Deaf and blind children to attend school.

Term of requirement.

Parents, guardians, and custodians to enforce attendance.

Proviso: Exemption.

Discharge of children.

Continuance of attendance.

SEC. 10. That section five thousand seven hundred and sixty-six of the Consolidated Statutes is hereby amended by striking out the words "eight and fifteen" and inserting in lieu thereof the words "seven and eighteen," and section five thousand seven hundred and seventy is hereby amended by striking out the word "seventeen" and inserting in lieu thereof the word "eighteen."

School age for blind children.

SEC. 11. That section five thousand seven hundred and fifty-eight of the Consolidated Statutes is hereby amended by striking out the word "eight" in line three thereof, and inserting in lieu thereof the word "seven."

School age.

SEC. 12. That sections five thousand six hundred and eighteen and five thousand six hundred and twenty of the Consolidated Statutes are hereby amended by striking out the words "ten dollars" wherever they occur in said sections and inserting in lieu thereof the words "twenty dollars," and section five thousand six hundred and twenty-four of the Consolidated Statutes is hereby amended by striking out the words "five dollars" and inserting in lieu thereof the words "ten dollars."

Establishment of rural school libraries.

Enlargement.

SEC. 13. That section five thousand six hundred and twenty-seven of the Consolidated Statutes is hereby amended by adding at the end of said section the following: "*Provided*, that in the event that any balance at the close of the preceding fiscal year remaining in said treasury, and not used as specified in this section by September first following the close of the previous fiscal year, the State Board of Education may appropriate any unused balance to the North Carolina Library Commission upon the presentation by the said Library Commission of a statement showing that said balance is needed for library extension work."

Balance to Library
Commission.

SEC. 14. That section three thousand nine hundred and twelve of the Consolidated Statutes is hereby amended by striking out the words "three dollars per diem" and inserting in lieu thereof the words "five dollars per diem: *Provided*, this increase is approved by the board of commissioners of the county."

Pay of county
board of education.

SEC. 15. That chapter one hundred and ninety-seven, Public Laws one thousand nine hundred and seventeen, entitled "An act to create a State Educational Commission," and as amended in chapter three hundred and twenty-seven, Public Laws one thousand nine hundred and nineteen, is hereby continued in full force and effect for the purpose of allowing said commission two years more to complete the revision of the Public School Laws, and to present the same, together with suggested amendments, to the General Assembly of one thousand nine hundred and twenty-three.

State Educational
Commission.

SEC. 17. That section five thousand six hundred and fifty-nine of the Consolidated Statutes is hereby amended by striking out in lines one, two, and three thereof the following words: "Any person teaching in the public schools of the State, or occupying the position of superintendent of public instruction in any county in the State," and substituting therefor the following: "Each person serving as county superintendent, city superintendent, teacher, janitor, and each other employee in the rural or city schools of the State."

Health certificates.

The said section five thousand six hundred and fifty-nine of the Consolidated Statutes is further amended by adding at the end thereof the following: "The certificates above required shall be filed in the office of the county or city superintendent, and shall be kept there available for examination by any interested citizens of the district."

Certificates filed.

The said section five thousand six hundred and fifty-nine of the Consolidated Statutes is further amended by striking out in line nine thereof the word "teacher," and inserting in lieu thereof the word "person."

Charge for cer-
tificate.

SEC. 16. That sections five thousand seven hundred and forty to five thousand seven hundred and forty-six, inclusive, of the Consolidated Statutes are hereby repealed, and the following is inserted in lieu thereof. "The State Board of Education is hereby

School census.

directed to adopt such rules and regulations as may be necessary for taking a complete census of the school population, and for installing and keeping in the office of the county superintendent in each county of the State a continuous census of the school population. The cost of taking and keeping the census shall be a legitimate item in the budget, and shall be paid out of the incidental fund.” Payment of expense.

SEC. 17. That section one, chapter six, Public Laws of the extra session of one thousand nine hundred and twenty is hereby amended by adding at the end of the last sentence the following: “*Provided*, that said funds in each county shall be divided equally between the road fund and the school fund.” Funds from sale of forest lands.

SEC. 18. That section five thousand four hundred and sixteen of the Consolidated Statutes is hereby amended by striking out in paragraph two the words “not more than two acres,” and substituting in lieu thereof the words “not more than ten acres.” School sites.

SEC. 19. That chapter eighty-seven of the Public Laws of the extra session of one thousand nine hundred and twenty be amended by inserting the words “or circulated” after the word “published” in line fifteen of section six thereof. Publication of notice of election.

SEC. 20. All laws and clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 21. This act shall be in force on and after the date of its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 180

AN ACT TO AMEND SECTION 5934 OF THE CONSOLIDATED STATUTES, DESIGNATING WHERE CHAIRMAN MEET IN SENATORIAL DISTRICTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section fifty-nine hundred and thirty-four of the Consolidated Statutes be amended as follows: By striking out all after the colon following the word “polls” in line five of said section and inserting in lieu thereof the following:

| | |
|--|-------------------|
| In the first district at Hertford, in the county of Perquimans. | First district. |
| In the second district at Plymouth, in the county of Washington. | Second district. |
| In the third district at Roxobel, in the county of Bertie. | Third district. |
| In the fourth district at Halifax, in the county of Halifax. | Fourth district. |
| In the sixth district at Rocky Mount, in the county of Nash. | Sixth District. |
| In the seventh district at New Bern, in the county of Craven. | Seventh district. |
| In the eighth district at Goldsboro, in the county of Wayne. | Eighth district. |
| In the ninth district at Burgaw, in the county of Pender. | Ninth district. |
| In the tenth district at Clarkton, in the county of Bladen. | Tenth district. |

| | |
|--------------------------|---|
| Twelfth district. | In the twelfth district at Aberdeen, in the county of Moore. |
| Thirteenth district. | In the thirteenth district at Raleigh, in the county of Wake. |
| Fourteenth district. | In the fourteenth district at Norlina, in the county of Warren. |
| Fifteenth district. | In the fifteenth district at Berea, in the county of Granville. |
| Sixteenth district. | In the sixteenth district at Hillsboro, in the county of Orange. |
| Seventeenth district. | In the seventeenth district at Greensboro, in the county of Guilford. |
| Eighteenth district. | In the eighteenth district at Troy, in the county of Montgomery. |
| Nineteenth district. | In the nineteenth district at Wadesboro, in the county of Anson. |
| Twentieth district. | In the twentieth district at Charlotte, in the county of Mecklenburg. |
| Twenty-third district. | In the twenty-third district at Pilot Mountain, in the county of Surry. |
| Twenty-fourth district. | In the twenty-fourth district at Yadkinville, in the county of Yadkin. |
| Twenty-fifth district. | In the twenty-fifth district at Newton, in the county of Catawba. |
| Twenty-seventh district. | In the twenty-seventh district at Rutherfordton, in the county of Rutherford. |
| Twenty-eighth district. | In the twenty-eighth district at Lenoir, in the county of Caldwell. |
| Twenty-ninth district. | In the twenty-ninth district at Jefferson, in the county of Ashe. |
| Thirtieth district. | In the thirtieth district at Burnsville, in the county of Yancey. |
| Thirty-second district. | In the thirty-second district at Waynesville, in the county of Haywood. |
| Thirty-third district. | In the thirty-third district at Andrews, in the county of Cherokee. |

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 181

AN ACT TO AMEND CHAPTER 97 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATIVE TO ELECTIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand nine hundred and twenty-six of said chapter be, and the same is hereby amended as follows: By striking out the period at the end of said section and inserting in lieu thereof a semicolon, and adding thereto the following: "*Provided, however,* when a new registration or revision is ordered as herein provided for the names of all persons who have been registered under the absentee voters' law shall remain upon the registration books unless the said persons so registered have died or otherwise become disqualified electors."

Proviso: Persons registered under absentee voters law.

SEC. 2. That section five thousand nine hundred and twenty-seven of said chapter be and the same is hereby amended by striking out the words "Secretary of State," where they occur in lines two and four and five of said section, and inserting in lieu thereof the words "State Board of Elections."

Applications for blanks, books, and stationery.

SEC. 3. That section five thousand nine hundred and thirty-five of said chapter be and the same is hereby amended by striking out the words "Secretary of State" in the third line from the end of said section and inserting in lieu thereof the words "State Board of Elections," and that said section be further amended by striking out the word "him" in the second line from the end of said section and inserting in lieu thereof the words "said board."

Returns of senatorial elections.

SEC. 4. That section five thousand nine hundred and fifty-eight of said chapter be and the same is hereby amended by striking out the words "Secretary of State," and wherever the said words occur in said section, and inserting in lieu thereof the words "State Board of Elections."

Books and blanks for election.

SEC. 5. That section six thousand and seventeen of said chapter be and the same is hereby amended by striking out the words "Secretary of State," wherever the said words occur in said section, and inserting in lieu thereof the words "State Board of Elections," and that said section be further amended by striking out the word "he" in line six of said section and inserting in lieu thereof the words "the said board."

Forms of returns.

SEC. 6. That section six thousand and thirty-one of said chapter be and the same is hereby amended by striking out the words "the first election held under this article, and subsequently at the expense of the several counties" in lines thirty-nine and forty of said section and inserting in lieu thereof the words "all State primaries and State elections."

Expense of primaries.

SEC. 7. That all laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 8. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 182

AN ACT TO INCREASE THE COMPENSATION OF THE ASSISTANT ATTORNEY-GENERAL.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand eight hundred and seventy of the Consolidated Statutes of one thousand nine hundred and nineteen is hereby amended by striking out the words "twenty-two" in line four thereof and substituting the words

Salary.

"thirty-two," so that the whole clause shall read: "The Assistant Attorney-General shall receive a salary of thirty-two hundred and fifty dollars per year, payable monthly."

SEC. 2. This increase shall be operative on and after February first, one thousand nine hundred and twenty-one.

SEC. 3. That this act shall take effect from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 183

AN ACT TO RESTORE THE MANAGEMENT OF THE HOSPITALS FOR INSANE AND OTHER CHARITABLE INSTITUTIONS OF THE STATE TO THE MANAGEMENT OF SEPARATE BOARDS OF DIRECTORS.

The General Assembly of North Carolina do enact:

Sections of consolidated statutes repealed.

SECTION 1. That sections five thousand eight hundred ninety-six, six thousand one hundred fifty-six, six thousand one hundred fifty-seven, six thousand one hundred fifty-eight, six thousand one hundred fifty-nine of the Consolidated Statutes be and the same are hereby repealed.

Trustees for each of hospitals.

Caswell Training School.
Number and appointment of trustees.

SEC. 2. That each of the following charitable institutions of the State, to wit: the State Hospital at Morganton, the State Hospital at Raleigh, the State Hospital at Goldsboro, and the Caswell Training School at Kinston, shall be under the management of a board of nine directors or trustees, no two of whom shall be a resident of the same county, nominated by the Governor and by and with the consent of the Senators elect, appointed by him, of whom five shall be a quorum, except when three of their number are in this act or by law empowered to act for special purposes.

Terms of office.

Each board of directors shall be in classes of three as they are now divided, and the term of office of each class shall expire as follows: To those of the first class on the first day of April, one thousand nine hundred and twenty-three; those of the second class on the first day of April, one thousand nine hundred and twenty-five; and those of the third class on the first day of April, one thousand nine hundred and twenty-seven. The expiration of their said respective terms of office or appointments shall be for a term of six years, except such as are made to fill unexpired terms.

Term of successors.

Reference to directors or trustees.

SEC. 3. That wherever in any of the sections of chapter one hundred and three of the Consolidated Statutes, and in the sections under articles twelve, chapter ninety-six of the Consolidated Statutes, the said board of directors or board of trustees is referred to, it shall be construed that the board of trustees of each of said institutions herein in section two mentioned, and that all

Powers and duties devolved.

the powers and duties imposed upon the consolidated boards of directors of the several respective institutions herein in section two mentioned shall be performed and discharged as to each of the institutions by the separate boards appointed for said institutions, and the said board shall be held responsible for the management of the said institution and the disbursement of appropriations made for the maintenance and permanent enlargement and repairs of the said institution, and each of the said boards shall make annual reports to the Governor of the State, and oftener if called for by him, of the condition of the said institution, and shall make biennial report to the Governor, to be transmitted by him to the General Assembly of the State, of all moneys received and disbursed by said institution. Each of the boards of directors of the several institutions shall file with the Governor, at least once every two months, a statement showing prices paid by the said institution for all classes of articles purchased by the said institution, and from whom purchased.

Responsibility of boards.

Reports to Governor.

Report for transmission to General Assembly.

Bimonthly statements of prices.

SEC. 4. It shall be the duty of each of the boards of directors or trustees of the institutions in this act mentioned to select and appoint from their number a building committee, who shall be specially charged with the duty of the supervision of the buildings to be built or repaired from appropriations made to said institutions by the General Assembly of this State.

Building committees.

Duties specially charged.

SEC. 5. That all laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 6. This act shall be in force and effect from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 184

AN ACT TO AMEND SECTION 3457 OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand four hundred and fifty-seven of the Consolidated Statutes be and the same is hereby amended by inserting in line three of said section, after the word "assembly" the words "or the charter of any railroad company has been amended by act of the General Assembly"; by inserting in line five of said section, after the words "section," the words "or having been begun such construction work has not been completed," and by inserting in line nine of said section after the word "begin" the words "or renew."

Resumption of work.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 185

AN ACT TO APPOINT MEMBERS OF THE COUNTY BOARD OF EDUCATION IN THE RESPECTIVE COUNTIES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

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|-----------------|---|
| Appointment. | SECTION 1. As provided by law the following named persons are hereby appointed members of the county boards of education in and for their respective counties for a term of six years, except as otherwise provided herein, from the first Monday in April, one thousand nine hundred and twenty-one; that is to say: |
| Term of office. | |
| Alamance. | <i>Alamance</i> —Dr. W. A. Harper, for a term of six years; Mrs. E. S. Parker, for a term of four years; Mrs. J. A. Long, for a term of two years. |
| Alexander. | <i>Alexander</i> —A. C. Deal, for a term of six years; A. C. Payne, for a term of four years. |
| Alleghany. | <i>Alleghany</i> —F. M. Osborne, for a term of six years; John Gambill, for a term of four years. |
| Anson. | <i>Anson</i> —Paul J. Kiker, for a term of six years. |
| Ashe. | <i>Ashe</i> —F. M. Miller, for a term of six years; Jessie Gentry, for a term of four years. |
| Avery. | <i>Avery</i> —O. P. Brinkley, for a term of six years. |
| Beaufort. | <i>Beaufort</i> —R. L. M. Bonner, for a term of six years. |
| Bertie. | <i>Bertie</i> —D. R. Britton for a term of six years. |
| Bladen. | <i>Bladen</i> —Peter McQueen, for a term of six years. |
| Brunswick. | <i>Brunswick</i> —J. B. Ruark, for a term of six years; J. L. Stone, for a term of four years. |
| Buncombe. | <i>Buncombe</i> —Clarence E. Blackstock, for a term of six years. |
| Burke. | <i>Burke</i> —J. E. Coulter, for a term of six years; J. P. Bumgarner, for a term of four years; N. O. Pitts, for a term of two years. |
| Cabarrus. | <i>Cabarrus</i> —W. R. Odell, for a term of six years. |
| Caldwell. | <i>Caldwell</i> —Mark Squires, for a term of six years; D. C. Flowers, for a term of four years; James A. Laxton, for a term of two years. |
| Camden. | <i>Camden</i> —Henry C. Burgess, for a term of six years; W. R. Pritchard, for a term of four years. |
| Carteret. | <i>Carteret</i> —Wiley H. Taylor, for a term of six years; R. T. Wade, for a term of four years. |
| Caswell. | <i>Caswell</i> —L. P. Goodson, for a term of six years; R. I. Newman, for a term of four years. |
| Catawba. | <i>Catawba</i> —George E. Bisnar for a term of six years. |
| Chatham. | <i>Chatham</i> —C. D. Orrell, for a term of six years; E. L. Hinton, for a term of six years. |
| Cherokee. | <i>Cherokee</i> —E. B. Norvell, for a term of six years; S. E. Cover, for a term of four years. |

Chowan—Thomas W. Elliott, for a term of two years; B. W. Chowan. Evans, for a term of four years; W. D. Welch, for a term of six years.

Clay—H. B. Varner, for a term of six years. Clay.

Cleveland—A. P. Spake, for a term of six years; W. L. Plonk, Cleveland. for a term of four years; S. S. Mauney, for a term of two years.

Columbus—Avery Thompson, for a term of six years; J. B. Columbus. Wyche, for a term of four years; J. L. Williamson, for a term of two years.

Craven—Romulus A. Nunn, for a term of six years; J. E. Weth- Craven. ington, for a term of two years.

Cumberland—W. L. Williams, Jr., a term of four years; N. S. Cumberland. McArthur, for a term of six years; H. McD. Robinson, for a term of two years.

Currituck—W. J. Tate, for a term of six years. Currituck.

Dare—R. C. Evans, for a term of six years. Dare.

Davidson—J. C. Ripple, for a term of six years. Davidson

Davie—Peter W. Hairston, for a term of six years; J. B. John- Davie. stone, for a term of two years.

Duplin—W. J. Grady, for a term of six years; D. Stokes Wil- Duplin. liams, for a term of four years.

Durham—W. L. Foushee, for a term of six years; J. B. Mason, Durham. for a term of four years.

Edgecombe—M. G. Mann, for a term of two years; R. H. Edgecombe. Speight, for a term of two years; H. L. Brake, for a term of two years.

Forsyth—J. F. Griffith, for a term of six years. Forsyth.

Franklin—John C. Winston, for a term of six years. Franklin.

Gaston—S. N. Boyce, for a term of six years. Gaston.

Gates—T. W. Costen, for a term of six years; Martin Kellogg, Gates. for a term of four years; E. A. Benton, for a term of two years.

Graham—D. T. Hyde, for a term of six years. Graham.

Granville—Titus G. Currin, for a term of six years. Granville.

Greene—Taylor E. Barroe, for a term of six years. Greene.

Guilford—Dr. C. S. Gilmer, for a term of six years. Guilford.

Halifax—Walter E. Daniel, for a term of six years. Halifax.

Harnett—N. A. Smith, for a term of six years; H. C. Cameron, Harnett. for a term of four years.

Haywood—Glen Palmer, for a term of six years; D. M. Cagle, Haywood. for a term of four years; Paul Hyatt, for a term of two years.

Henderson—J. R. Sandifer, for a term of six years; H. E. Henderson. Erwin, for a term of four years.

Hertford—Dr. J. H. Mitchell, for a term of six years. Hertford.

Hoke—Dr. G. W. Brown, for a term of six years. Hoke.

Hyde—William Midyette, for a term of six years; Benj. Nixon, Hyde. for a term of four years.

- Iredell.** *Iredell*—D. W. Lowrance, for a term of six years; Dr. F. B. Gaither, for a term of four years; W. C. Wooten, for a term of two years.
- Jackson.** *Jackson*—W. M. Fowler, for a term of six years; Grady Cooper, for a term of four years; W. R. Sherrill, for a term of two years.
- Johnston.** *Johnston*—John T. Talton, for a term of six years.
- Jones.** *Jones*—Robert P. Bender, for a term of six years.
- Lee.** *Lee*—J. C. Watson, for a term of six years.
- Lenoir.** *Lenoir*—Paul A. Hodges, for a term of six years.
- Lincoln.** *Lincoln*—K. B. Nixon, for a term of six years.
- Macon.** *Macon*—Dr. S. H. Lyle, for a term of six years; W. L. Barnard, for a term of four years; T. C. Bryson, for a term of two years.
- Madison.** *Madison*—Jasper Ebbs, for a term of six years.
- Martin.** *Martin*—W. H. Holliday, for a term of six years.
- McDowell.** *McDowell*—T. W. Stacey, for a term of six years; J. S. Bradley, for a term of six years.
- Mecklenburg.** *Mecklenburg*—W. M. Morrow, for a term of two years; C. H. Caldwell, for a term of two years; W. E. Price, for a term of four years; B. D. Funderburk, for a term of six years; W. J. Hutchinson, for a term of six years.
- Mitchell.** *Mitchell*—J. W. Gudger, for a term of two years; D. T. Fortner, for a term of six years; W. C. Berry, for a term of four years; Tarpley Turbyfill, for a term of two years; C. T. Hickey, for a term of two years.
- Montgomery.** *Montgomery*—J. J. Russel, for a term of six years.
- Moore.** *Moore*—Thomas B. Tyson, for a term of six years.
- Nash.** *Nash*—C. D. Jones, for a term of six years.
- New Hanover.** *New Hanover*—Thomas E. Cooper, for a term of six years.
- Northampton.** *Northampton*—J. W. Weaver, for a term of six years.
- Onslow.** *Onslow*—D. F. Howard, for a term of six years.
- Orange.** *Orange*—W. S. Roberson, for a term of six years.
- Pamlico.** *Pamlico*—Fred Silverthorn, for a term of six years; W. J. Morgan, for a term of four years; S. M. Campen, for a term of two years.
- Pasquotank.** *Pasquotank*—J. M. Leroy, for a term of six years.
- Pender.** *Pender*—George J. Moore, for a term of six years.
- Perquimans.** *Perquimans*—R. H. Welch, for a term of six years.
- Person.** *Person*—W. R. Wilkerson, for a term of six years; J. G. Chambers, for a term of six years; W. A. Warren, for a term of four years; C. T. Wood, for a term of four years; R. D. Bailey, for a term of two years.
- Pitt.** *Pitt*—M. O. Blount, for a term of six years.
- Polk.** *Polk*—Daisy Hampton Feagan, for a term of six years.
- Randolph.** *Randolph*—L. F. Ross, for a term of six years.
- Richmond.** *Richmond*—J. M. Dockery, for a term of six years; W. N. Everette, Jr., for a term of six years.

Robeson—T. L. Johnson, Miss Katie McI. Buie, and Mrs. W. W. Robeson. Lewis, for the respective terms as noted in a special act passed Session 1921, as to board of education of Robeson County.

Rockingham—G. W. Martin, for a term of six years; Eugene Rockingham. Irvin, for a term of four years.

Rowan—John W. Peeler, for a term of six years; Price Sherrill, Rowan. for a term of six years; Lilly M. Burt, for a term of six years.

Rutherford—H. L. Carpenter, for a term of four years; A. B. Rutherford. Flack, for a term of six years; Miss Una Edwards, for a term of two years.

Sampson—C. I. Robinson, for a term of six years; J. A. Turling- Sampson. ton, for a term of four years.

Scotland—W. N. McKenzie, for a term of six years. Scotland.

Stanly—L. H. Bost, for a term of six years. Stanly.

Stokes—John L. Christian, for a term of six years. Stokes.

Surry—O. E. Snow, for a term of six years; W. L. Chilton, for a term of four years. Surry.

Swain—S. W. Black, for a term of six years. Swain.

Transylvania—B. A. Gillispie, for a term of six years; W. H. Duckworth, for a term of four years. Transylvania.

Tyrrell—W. J. Cofield, for a term of six years. Tyrrell.

Union—B. F. Parker, for a term of six years; P. P. W. Plyler, Union. for a term of four years; John Beasley, for a term of two years.

Vance—R. J. Corbitt, for a term of six years; W. H. Parrish, Vance. for a term of four years.

Wake—W. A. Withers, for a term of six years. Wake.

Warren—B. P. Terrell, for a term of six years. Warren.

Washington—Clyde Cahoon, for a term of two years. Washington.

Watauga—W. F. Sherwood, for a term of six years. Watauga.

Wayne—A. H. Edgerton, for a term of six years; A. J. Best, for a term of four years; J. E. Kelly, for a term of two years. Wayne.

Wilkes—J. H. Pennell, for a term of six years. Wilkes.

Wilson—N. L. Barnes, for a term of six years; J. H. Thompson, Wilson. for a term of six years.

Yadkin—H. D. Williams, for a term of six years. Yadkin.

Yancey—Robert C. Deyton, for a term of six years. Yancey.

Ratified this 8th day of March, A.D. 1921.

CHAPTER 186

AN ACT TO PROVIDE FOR THE SANITARY INSPECTION AND CONDUCT OF HOTELS AND RESTAURANTS.

The General Assembly of North Carolina do enact:

SECTION 1. That a hotel within the meaning of this act is an Definitions:
inn or public lodging-house of more than ten bedrooms where Hotel.
transient guests are lodged for pay in this State. The term "tran- Transient guests.

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| Restaurant. | <p>sient guests." within the meaning of this act, shall mean one who puts up for less than one week at such hotel. The term "restaurant" as used in this act shall include lunch counters and cafes where lunches and meals are served to the public, and where the tables and seating arrangements are such as to permit the serving of not less than twelve (12) persons at any one time.</p> |
| List of charges posted. | <p>SEC. 2. Every transient hotel shall keep posted in a conspicuous place in the office a list of its charges for rooms, with or without meals, in accordance with the plan or plans on which the hotel is operated, giving the exact transient rate, and shall also keep posted in each room the rate for that room, with or without meals, in accordance with its plan as stated above, giving the transient rate per day and week, and the rate for each person in the room.</p> |
| Rate posted in rooms. | |
| Water closets. | <p>SEC. 3. In all cities, towns, or villages where a system of water-works and sewerage is maintained for public use, every hotel therein accessible to water main and sewer main shall be equipped, within six months after the passage of this act, with suitable water-closets for the accommodation of its guests, which water-closets shall be connected and trapped by proper plumbing with such water and sewerage systems, and there shall be some adequate means of flushing said water-closets with the water in such manner as to prevent sewer gas from arising therefrom. The water-closets and bathrooms must be sufficiently lighted to permit the reading of ordinary newspaper type (18) inches from the normal eye. The wash-bowls of the main wash-room of such hotel must be connected and trapped and equipped in similar manner, both as to method and time; all such equipment to be paid for by the owner.</p> |
| Specifications. | |
| Lights in water-closets and bath-rooms. | |
| Washbowls. | |
| Equipment paid for by owner. | |
| Receptacles holding water screened. | <p>SEC. 4. The proprietor of every hotel and restaurant shall keep all cisterns, tanks, and other receptacles containing standing water screened or otherwise so covered as to prevent the entrance of flies, mosquitoes, and other disease-carrying insects. The term "standing water" as used in this act shall mean water that remains for ten days or more in a cistern, tank, or other receptacle.</p> |
| Standing water defined. | |
| Water to be analysed. | <p>SEC. 5. A sample of water used in every hotel and restaurant, except in cases where the water is derived from some public water supply, shall be sent by the proprietor to the State Laboratory of Hygiene for analysis twice each year, with a certificate that it is the water used in such hotel or restaurant, and if the sample is found by said laboratory to be unfit for the use that is made of the water in the hotel or restaurant, the further use of such water shall be discontinued until permission is granted by the State Board of Health to resume the use of such water.</p> |
| Discontinuance of use. | |
| Door and window screens. | <p>SEC. 6. The proprietor or keeper of every hotel or restaurant shall keep screened the doors, windows, and all openings of the kitchen and dining-room with suitable mesh-wire gauze from the first of April to the first of December. Every hotel shall have</p> |
| Bedroom windows. | |

all bedroom windows screened, or else provide each bed with a Mosquito bars.

mosquito bar for the use of its patrons for protection against flies, Fly paper and fly traps.
mosquitoes and other insects, and it shall be the duty of the proprietor or keeper of every hotel and restaurant to use such other means, as fly-paper, fly-traps, etc., as may be necessary to keep their restaurant, kitchen, and dining-room reasonably free from flies.

SEC. 7. In every sleeping room the minimum floor area shall be sixty (60) square feet per bed, and under no circumstances shall there be provided less than five hundred (500) cubic feet of air space per bed. There shall always be space in each room, and the arrangement of each room shall be such that there may be a space of two feet between any beds in the room. All beds shall be so arranged that the air shall circulate freely under each. In no hotel shall beds or bunks in the same room or apartment be placed one above another: *Provided*, that this section shall not apply in cases of emergency.

SEC. 8. Each room in every hotel hereafter constructed shall be well lighted, with outside window space not less than one-eighth ($\frac{1}{8}$) the floor space. Each window in every hotel now existing or hereafter constructed shall be provided with either blinds having hinges and shutters or slats freely movable and in good working order, or with a movable shade which effectively excludes the light when drawn.

SEC. 9. All hotels shall hereafter provide each bed, bunk, cot, or other sleeping place for the use of guests with pillow-slips, under and top sheets to be of sufficient width to cover the mattress thereof, and to be at least ninety (90) inches long. All pillow-slips and sheets, after being used by one guest, must be washed and ironed before used by another guest, a clean set being furnished each succeeding guest.

SEC. 10. All beds, bedclothing, mattresses, and pillows shall always be kept clean and free from vermin.

SEC. 11. Every room, after being occupied by any one known or suspected to be suffering from tuberculosis, diphtheria, or any contagious disease, must be thoroughly disinfected as prescribed by the State Board of Health before further occupancy; and every room, after being occupied by any one known or suspected to be suffering from measles or whooping-cough, must be thoroughly aired for twenty-four (24) hours before subsequent occupancy.

SEC. 12. All hotels shall furnish each guest with a clean towel; and the use of the roller or other towels used in common is hereby prohibited in all hotels and restaurants.

SEC. 13. The refrigerator, ice boxes, and cold-storage rooms of all hotels or restaurants must be kept free from foul and unpleasant odors, mold, and slime. The kitchen must be well lighted and

Minimum floor space.

Minimum air space.

Space between beds.

Arrangement of beds.

Proviso: Cases of emergency.

Rooms well lighted.

Outside window space.

Blinds or shades.

Pillow-slips and sheets.

Clean sets for each guest.

Beds and furnishings kept clean and free from vermin.

Rooms disinfected.

Rooms aired.

Clean towels.

Roller towels prohibited.

Refrigerator, ice boxes, and cold storage rooms.

Kitchens.

ventilated, the floor clean, and the side walls and ceilings free from cobwebs and accumulated dirt.

Tableware and kitchen utensils.
Food not re-served.

SEC. 14. All dishes, tableware, and kitchen utensils must be thoroughly washed and rinsed with clean water after using; food served to customers when part of same has been used must not again be served to other customers.

Protection and removal of garbage.

SEC. 15. All garbage must be kept covered and protected from flies, in barrels or galvanized iron cans, and removed at least twice a week.

Requirements for lodging houses.

SEC. 16. Every lodging-house accepting transient guests shall at all times be kept free from filth and rubbish in or on the premises belonging to or connected with the same. All water-closets, wash-basins, baths, windows, fixtures, fittings, and painted surface shall at all times be kept clean and in good repair. The floors, walls, and ceilings of all rooms, passages, and stairways must at all times be clean and in good repair.

Rules prescribed by State Board of Health.

Official score card.

Inspections.

SEC. 17. For the purpose of carrying out the provisions of this act the State Board of Health is authorized and required to prepare reasonable rules and regulations, and an official score card for showing numerically the rating of hotels and restaurants that come within the meaning of this act. The State Board of Health, through its officers or agents, shall inspect all hotels and restaurants coming within the meaning of this act at least once a year, and give to every hotel and restaurant inspected a rating in accordance with the aforementioned score card. It shall be the duty of the inspector to leave with the management of said hotel or restaurant at the time of inspection a copy of his report. The said board shall publish at various times the ratings given to the various hotels and restaurants that have been inspected by its officers or agents, and shall furnish to each hotel and restaurant a certificate with the rating given to the hotel stated thereon. The proprietor or manager of the hotel or restaurant, upon the receipt of the aforesaid certificate, shall post it in a conspicuous place where it may be easily observed by guests, and shall remove and destroy the said certificate one year after the date written thereon, or sooner when called upon to do so by an officer or agent of the State Board of Health.

Rating.

Copy of report left with management.

Publication of ratings.

Certificate of rating.

Certificate posted.

Removal.

Annual inspections.

Additional inspections.

SEC. 18. No inspection of any hotel or restaurant shall be required oftener than once a year, unless there is a change of proprietors, or unless it shall appear to the State Board of Health that additional inspections are advisable, or upon complaint from two or more persons setting forth facts indicating that such hotel or restaurant is in an insanitary condition and not maintained in accordance with the requirements of this law: *Provided, however,* upon request on the part of the management or proprietor a reinspection may be had within a period of thirty (30) days. When more than one inspection of a hotel or restaurant is made within

Proviso: Re-inspection.

Certificates at each inspection.

any one year, the State Board of Health shall issue a new certificate of inspection, and upon the receipt of the new certificate the proprietor or manager of the hotel or restaurant shall remove and destroy the certificate previously issued and replace it with the later certificate.

SEC. 19. The inspectors, officers, or agents of the State Board of Health are hereby empowered and authorized to enter any hotel or restaurant at all reasonable hours to make such inspection; and it is hereby made the duty of every person in the management or control of such hotel or restaurant to afford free access to every part of the hotel or restaurant and render all aid and assistance necessary to enable the inspector to make a full, thorough, and complete examination thereof; but no inspector shall violate the privacy of any guest without his or her consent.

Authority of inspectors.

Free access to be allowed.

Privacy of guests.

SEC. 20. Any owner, manager, agent, or person in charge of a hotel or restaurant, or any other person who shall willfully obstruct, hinder, or interfere with any officer or agent of the State Board of Health in the proper discharge of his duty, or who shall willfully fail or neglect to comply with any of the provisions of this act, or who shall maintain or operate a hotel or restaurant which, under the requirements and provisions of this act, shall be found to have a rating of less than 70 shall be guilty of a misdemeanor, and upon conviction fined not less than \$10 nor more than \$50 for each offense, and each day that he shall fail to comply with this act or to maintain his hotel or restaurant with a rating of more than 70 points shall be a separate offense.

Acts and omissions constituting misdemeanor.

Punishment.

Separate offense.

SEC. 21. It shall be the duty of the inspector, in case he shall have knowledge of any violation of this act, to swear out a warrant against the person offending.

Inspector to swear out warrants.

SEC. 22. Chapter 66, Public Laws of 1917, is hereby repealed.

Law repealed.

SEC. 23. This act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 187

AN ACT TO PROVIDE FOR THE COMPLETION OF THE STATE WAREHOUSE BUILDING.

WHEREAS, the State Highway Commission is required by section fifteen, chapter one hundred and eighty-nine, Public Laws of one thousand nine hundred and nineteen, to provide suitable offices for itself in the city of Raleigh; and

Preamble: Offices for Highway Commission.

WHEREAS, the appropriations made by the General Assembly of one thousand nine hundred and seventeen and the General Assembly of one thousand nine hundred and nineteen were insufficient

Preamble: Appropriations insufficient.

to build the State warehouse, as proposed, it being found that on account of the scarcity and high price of labor and material only two stories could be built within the amount appropriated: Now, therefore,

The General Assembly of North Carolina do enact:

Completion of
building.

SECTION 1. That the State Highway Commission and the Board of Public Buildings and Grounds be and they are hereby authorized to complete the State warehouse building by the erection of not exceeding three additional stories, for the purpose of furnishing offices for the State Highway Commission, and for such other purposes as they may agree upon.

Limit of cost.

SEC. 2. That the cost of completing said building shall not exceed seventy-five thousand dollars, to be paid out of the State Highway Fund.

Payment from
State Highway
Fund.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 188

AN ACT TO AUTHORIZE THE NORTH CAROLINA STATE COLLEGE OF AGRICULTURE AND ENGINEERING TO ACQUIRE CERTAIN PROPERTY BY CONDEMNATION PROCEEDINGS.

The General Assembly of North Carolina do enact:

Power to condemn
land given.

SECTION 1. That the board of directors of the North Carolina State College of Agriculture and Engineering is hereby authorized and empowered, in order to secure lands needed by the said State institutions in the exercise of its proper functions, and in its normal growth, to acquire by condemnation proceedings in accordance with chapter thirty-three of the Consolidated Statutes a certain parcel or tract of land belonging in whole or in part to the city of Raleigh, and lying and being in the western portion of the said city of Raleigh, east of the present college campus, between Hillsboro Street and the Southern Railroad, and bounded approximately by a line running as follows: Beginning at a point in the intersection of Ferndale Drive and Hillsboro Street, runs thence south five degrees east six hundred and ninety-nine and seventy one-hundredths feet; thence south eight degrees seventeen minutes west three hundred and fifty feet; thence south sixty-eight degrees forty-two minutes west three hundred and ninety-nine and seventy-five one-hundredths feet; thence north twenty-nine degrees nine minutes west one hundred and sixty-one and forty-five one-hundredths feet; thence north nine minutes west five

Land designated.

Boundary.

hundred and eighty and twenty-five one-hundredths feet; thence north forty-seven degrees twenty minutes east sixty-three and ninety one-hundredths feet; thence north thirty degrees twenty-two minutes east three hundred and sixty-eight feet; thence north sixty-five degrees and four minutes east two hundred and thirty-one and eight-tenths feet, to the beginning.

SEC. 2. The aforementioned line shall not limit the territory which may be condemned, but the said board of trustees is hereby authorized and empowered to condemn such tract of land as shall be needed situate approximately as is the said tract herein described.

Line not a limitation.

SEC. 3. This act shall be in force from and after its ratification. Ratified this the 8th day of March, A.D. 1921.

CHAPTER 189

AN ACT TO AMEND AND CONSOLIDATE THE PENSION LAWS.

The General Assembly of North Carolina do enact:

SECTION 1. The Governor, Attorney-General, and Auditor shall be constituted a State Board of Pensions, which shall examine each application for a pension, and for this purpose it may take other testimony than that sent up by the county boards. Such applications as are approved by the State Board shall be paid by the Treasurer, upon the warrant of the Auditor.

State board of pensions.
Examination of applications.
Approved applications paid.

SEC. 2. The State Board of Pensions is hereby empowered to prescribe rules and regulations for the more certainly carrying into effect this article according to its true intent and purpose.

State board to prescribe rules.

SEC. 3. The Auditor shall, as soon as the same is ascertained, transmit to the clerks of the Superior Court of the several counties a correct list of the pensioners, with their postoffices, as allowed by the State Board of Pensions. The Auditor may have printed, once in each year, but not oftener, a list of the pensioners on the pension roll.

Auditor to transmit lists to clerks of courts.

Lists printed.

SEC. 4. The clerk of the Superior Court, together with three reputable ex-Confederate soldiers, or sons of ex-Confederate soldiers, to be appointed by the State Auditor, shall constitute a county board of pensions for their county.

County board of pensions.

SEC. 5. All persons entitled to pensions under this article, not now drawing pensions, shall appear before the county board of pensions on or before the first Monday in July of each year, for examination and classification in compliance with the provisions of this article: *Provided*, that all such as are unable to attend shall present a certificate from a creditable physician, living and practicing medicine in the community in which the applicant resides, that the applicant is unable to attend.

Applicants to appear in person.

Proviso: Certificate of disability.

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| Revision of lists. | SEC. 6. On the first Monday of July of each year the pension board of each county shall revise and purge the pension roll of the |
| Notice to show cause. | county, first giving written notice of ten days to the pensioner who is alleged not to be rightfully on the State pension roll, to |
| Purging list. | show cause why his name should not be stricken from the pension list, and the board shall meet another day to consider the subject of purging the list. |
| Pensions for total blindness, loss of both hands, or loss of arm or leg. | SEC. 7. All ex-Confederate soldiers and sailors who have become totally blind since the war, or who have lost their sight, or both hands or feet, or one arm and one leg, in the Confederate service, shall receive from the public treasury one hundred and eighty dollars (\$180) a year. |
| Lists to be certified to Governor. | SEC. 8. The clerk of the Superior Court shall, under his seal of office, certify to the Governor the name and the number of the soldiers examined in his county who are blind and maimed, or who have become paralyzed and are totally disabled by reason |
| Warrants for payment. | thereof; upon such certificate the Auditor, with the approval of the Governor, is authorized to issue his warrant to the Treasurer to pay the sum of one hundred and eighty dollars (\$180) annually for each blind and maimed person, and each person paralyzed and |
| Clerk to make payments monthly. | disabled by reason thereof, named in the certificate, and the clerk shall pay out such money monthly to the persons entitled to the same. |
| Persons entitled to pensions. | SEC. 9. There shall be paid out of the Treasury of the State, on the warrant of the Auditor, to every person who has been for twelve months immediately preceding his application for pension a <i>bona fide</i> resident of the State, and who is incapacitated for manual labor, and was a soldier or a sailor in the service of the Confederate States of America, during the war between the states, and to the widow of any deceased officer, soldier, or sailor who was in the service of the Confederate States of America during the war between the States, if such widow was married to such soldier or sailor before the first day of January, one thousand |
| Grades. | eight hundred and seventy-five, and if she has married again, is a widow at the date of her application, the following sums annually according to the degree of disability ascertained by the following grades: |
| Total disability by wounds and blind widows. | 1. To such as have received a wound which renders them totally incompetent to perform manual labor in the ordinary vocations of life, and to all blind Confederate widows who are on the pension roll, one hundred dollars (\$100). |
| Loss of leg above knee or arm above elbow. | 2. To such as have lost a leg above the knee or an arm above the elbow, ninety dollars (\$90). |
| Loss of foot or leg below knee or arm below elbow or leg or arm useless. | 3. To such as have lost a foot or a leg below the knee, or a hand or an arm below the elbow, or have a leg or an arm utterly useless by reason of a wound or permanent injury, seventy dollars (\$70). |

4. To such as have lost an eye, and to the widows and all other soldiers who are now disabled from any cause to perform manual labor, sixty dollars (\$60). Loss of eye and total disability for manual labor.

SEC. 10. No person shall be entitled to receive the benefits of this article— Persons excluded.

1. Who is an inmate of the Soldiers' Home at Raleigh; Inmates of soldiers' home.
 2. Who is confined in an asylum or county home; Inmates of asylums or county homes.
 3. Who receives a pension from any other state or from the United States; Pensioners of other States and United States.

4. Who holds a National, State, or county office, which pays annually in salary or fees the sum of three hundred dollars (\$300); Holders of office.

5. Who was a deserter, or the widow of such deserter; but no soldier who has been honorably discharged, or who was in service at the surrender shall be considered a deserter in the meaning of this section; Deserters and widows of deserters.

6. Who is receiving aid from the State under any act providing for the relief of soldiers who are blind or maimed. Receivers of aid under other acts.

7. Who owns in his own right, or in the right of his wife, property whose tax valuation exceeds two thousand dollars (\$2,000), or who, having owned property in excess of two thousand dollars (\$2,000), has disposed of the same by gift or voluntary conveyance to his wife, child, next of kin, or to any other person since the eleventh day of March, one thousand eight hundred and eighty-five: *Provided*, that the county board of pensions may place upon the pension roll, in the classes to which they would otherwise belong, any Confederate soldier, sailor, or widow disqualified by the provisions of this section, who may appear to be unable to earn a living from property valued as much as two thousand dollars (\$2,000) or more for taxation, and who may appear to the board from special circumstances worthy to be placed upon the pension roll. Property disqualification.

Proviso: Special circumstances.

SEC. 11. The Auditor of the State shall provide a form of application (according to the terms of this article), and have the same printed and sent to the clerk of the Superior Court of the several counties of the State for use of applicants. Form of application.
Forms printed and sent to clerks.

SEC. 12. No soldier, officer, sailor, or widow shall be entitled to the benefits of this chapter except upon his or her own application, or, in case he or she is insane, upon the application of his or her guardian or receiver. Applications made in person.
Insane persons.

SEC. 13. Before any officer, soldier, or sailor, not now receiving a pension, shall receive any part of the annual appropriation made for pensions he shall, on or before the first Monday in July of every year, file with the Superior Court clerk of the county wherein he resides an application for relief, setting forth in detail the company and regiment or battalion in which he served at the time of receiving the wound; the time and place of receiving the Applications from persons not now on rolls.

Details of application.

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| Application verified. | wound; whether he is holding an office in the State, United States, or county from which he is receiving the sum of three hundred dollars (\$300) in fees or salary; whether he is worth in his own right or in the right of his wife, property at its assessed value for taxation to the amount of two thousand dollars (\$2,000); whether he is receiving any aid from the State of North Carolina under any other statute providing for the relief of the maimed and blind soldiers of the State; and whether he is a citizen of the State of North Carolina. Such application shall be verified by the oath of the applicant made before any one empowered to administer oaths, and shall be accompanied by the affidavit of one or more creditable witnesses, stating that he or they verily believe the applicant to be the identical person named in the application, and that the facts stated in the application are true; and when the county board of pensions is satisfied with the justice of the claim made by the applicant they shall so certify the same to the Auditor of the State under their hands and the seal of the Superior Court of their county, which shall be impressed by the clerk of the Superior Court of the county; and there shall accompany the certificate so sent to the Auditor the application, affidavit, and proofs taken by them, which papers shall be kept on file in the Auditor's office. |
| Supporting affidavits. | Clerks of the Superior Courts shall receive no fees whatsoever for services herein required of them. |
| Certificate to Auditor. | SEC. 14. It shall be the duty of the clerk of the Superior Court of the county where the application is filed to forward to the Auditor of the State, immediately after the certificate required by the next preceding section is made and before the first Monday in August in each year, the application and proofs and certificates, and upon the State Board of Pensions being satisfied of the truth and genuineness of the application, the Auditor shall issue his warrant on the State Treasurer for the same. |
| Clerks to receive no fees. | SEC. 15. After an application has once been passed upon and allowed by the county and State boards, it shall be necessary only for the applicant to file with the Auditor of State a certificate from the clerk of the Superior Court of the county in which the application was originally filed, setting forth that the applicant is the identical person named in the original application which is on file in the Auditor's office, and that the applicant is alive, but still disabled, and a citizen of this State, and still entitled to the benefits of this article, which certificate may be passed upon by the State board, upon suggestions of fraud, before the Auditor draws his warrant upon such certificate. |
| Time for forwarding certificate. | SEC. 16. Pensions are payable in advance, and the State Auditor shall transmit to the clerks of the Superior Courts of the various counties warrants for pensioners for one-half of the yearly pensions between the first and fifteenth of December, and for one-half of the yearly pensions between the first and fifteenth |
| Auditor to issue warrant. | |
| Subsequent certificates. | |
| Suggestions of fraud. | |
| Pensions payable in advance. | |
| Dates of payment. | |

of June of each year. It shall be the duty of the clerk of the Superior Court to acknowledge to the Auditor the receipt of such warrants by the next mail after their receipt, to deliver or mail forthwith to each pensioner in his county his warrant, and to post in the courthouse a list of the pensioners to whom he has mailed or delivered warrants.

Clerk to acknowledge receipt of warrants.
Delivery by mail.
Lists posted.

SEC. 17. The Auditor shall issue his warrant payable to the pensioner, or order, and such warrant shall not be paid by the Treasurer without the indorsement of the payee or his duly appointed attorney in fact, specially authorized to make such indorsement; and if such indorsement is made by the payee, it shall be attested by the official signature of the clerk of the Superior Court or some justice of the peace or notary public of the county in which such payee resides, and if such indorsement is made by the attorney in fact of the payee, a copy of the power of attorney, duly attested by the clerk of the Superior Court or a justice of the peace or notary public of the county in which the payee resides, shall be attached to the warrant.

Warrants payable to pensioner or order.
Indorsement.

Attestation of indorsement.

Copy of power of attorney.

SEC. 18. Whenever a Confederate pensioner who is now on the pension list shall die after the fifteenth of September, or after the fifteenth of April, and before the December or June pension check is delivered to him or her, it shall be lawful for the clerk of the Superior Court of the county in which such pensioner lived to deliver and pay the next pension check due in December or June, as the case may be, to the widow or next of kin of such pensioner, and the indorsement of the widow or next of kin shall be a valid indorsement on such pension clerk.

Payments to widow or next of kin.

SEC. 19. All pensions due to Confederate soldiers shall be paid to their widows for a period of one year after the death of any such pensioner: *Provided*, that the amount paid shall not exceed a widow's pension as prescribed by law.

Pensions continued to widows.

Proviso: Limit of amount.

SEC. 20. The State Auditor is authorized, empowered, and directed to apportion, distribute, and divide the money appropriated by the State for pensions, and to issue warrants to the several pensioners pro rata in their respective grades, so that the entire annual appropriation shall be paid each year to the pensioners, notwithstanding the amounts so paid may be in excess of the amounts fixed by this article for the several grades: *Provided*, that the total appropriation for this purpose shall not exceed the amount appropriated by law: *Provided further*, that hereafter all moneys provided or appropriated in any one year for the ex-Confederate soldiers, sailors, or widows, not paid out to them in any one year, shall revert to the pension fund of the State, and shall be paid out to them in the next year in the class to which they belong.

State Auditor to apportion appropriations.

Entire appropriation to be paid out.

Proviso: Total appropriations.

Proviso: Balances added to fund.

SEC. 21. The county commissioners of each county in the State are authorized and empowered, if in their discretion such levy is deemed advisable, to levy for each year, at the same time and in

Increase by counties authorized.

Special tax.

the same manner as the levy of other county taxes, a special tax not exceeding two cents on the hundred dollars valuation of property and six cents on each taxable poll, the constitutional equation between the property and poll being observed each year for the purpose of increasing the pensions of Confederate soldiers and widows.

Collection and settlement of tax.

Such tax shall be collected and accounted for by the sheriff or other tax collector in the same manner and under the same penalties as other taxes levied for the county, and the net proceeds thereof shall be applied each year to increase pro rata the pensions of such persons as stand upon the Confederate pension roll of the county for the year in which the tax is levied.

Disbursement by counties.

The amount collected under this section shall be disbursed by the county commissioners pro rata to the various pensioners in such county as shown by the State pension list for that county.

Failure to discharge duties misdemeanor.

SEC. 22. Any officer or other person who shall neglect or refuse to discharge the duties imposed upon him by this article shall be guilty of a misdemeanor, and upon conviction thereof in the Superior Court shall be fined or imprisoned at the discretion of the court.

Punishment.

Speculation in pension warrants misdemeanor.

SEC. 23. Any person who shall speculate or purchase for a less sum than that to which each may be entitled the claims of any soldier or sailor or widow of a deceased soldier or sailor, allowed under the provisions of this article, shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned, or both, in the discretion of the court.

Punishment.

Payment of burial expenses.

SEC. 24. Whenever in any county of this State a Confederate pensioner on the pension roll of the county or the widow of a Confederate soldier shall die, it shall be the duty of the board of commissioners of such county, upon the certificate of such fact by the clerk of the Superior Court and recommendation of the chairman of the pension board of the county, to order the payment out of the general fund of the county of a sum not exceeding thirty dollars (\$30), to be applied toward defraying of the burial expenses of such deceased pensioner or widow.

Peddlers' licenses.

SEC. 25. All ex-Confederate soldiers who are without means of support other than their manual labor, and who are incapacitated to perform manual labor for any reason other than by their vicious habits, and now citizens of this State, shall be allowed to peddle drugs, goods, wares, and merchandise in any of the counties of this State without a license therefor. Before any soldier shall be entitled to the benefits of this chapter he shall make application to the county board of pensions of the county of which he is a resident, and show to the satisfaction of the county board of pensions that he is entitled to the same by having served in the Confederate army or navy during the war between the states, and that he is incapacitated to perform manual labor, and does not

Applications to county commissioners.

Proof.

own property the tax valuation of which exceeds the sum of two thousand dollars (\$2,000) in his own name or in the name of his wife, deeded to her by him since the first day of March, one thousand nine hundred and two.

SEC. 26. This act shall be in force from and after its ratification.

Ratified this the Sth day of March, A.D. 1921.

CHAPTER 190

AN ACT TO CREATE AND MAINTAIN A TRAINING SCHOOL FOR DELINQUENT NEGRO BOYS.

The General Assembly of North Carolina do enact:

SECTION 1. A corporation, to be known and designated "The State Training School for Negro Boys," is hereby created, and as such corporation it is authorized and empowered to accept and use donations and appropriations, hold real estate by purchase or gift, and do all other things necessary and requisite to be done for the care, discipline and training of negro boys which may be received by said corporation.

Corporation created.
Corporate name.
Corporate powers.

SEC. 2. The State Training School for Negro Boys shall be under the control and management of a board of five trustees. All of the trustees shall be appointed by the Governor of the State, who shall have power of removal for cause at any time. As soon after the ratification of this act as the Governor shall deem advisable, he shall appoint said board of trustees as follows: One for a term of one year, one for a term of two years, one for a term of four years, and two for a term of five years; and at the end of the term of each trustee, his successor shall be appointed for a term of five years. All vacancies shall be filled by the Governor. Each member of the board of trustees shall be entitled to receive actual necessary expenses for every day engaged in the business of the institution, but no compensation for service rendered.

Control and management.
Appointment of trustees.
Removal for cause.

Terms of trustees.

Terms of successors.
Vacancies.
To be paid expenses.

SEC. 3. Immediately upon receiving notice of their appointment as trustees, the persons so designated shall meet and organize by electing from their number a chairman, and one as secretary, or the latter two offices may be combined. They shall thereupon undertake as expeditiously as possible the business of selecting a location and preparing for the opening and maintenance of the State Training School for Negro Boys. The board shall have power to appoint and dismiss at will a superintendent and other employees, to make such rules for its own meetings and guidance as it deems necessary; have the general superintendence, management, and control of the institution; of the grounds and buildings, officers, and employees thereof; of the inmates therein, and all

Trustees to meet and organize.
Organization.

Selection of location.

Powers of trustees.

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| Right to keep, restrain, and control inmates. | <p>matters relating to the government, discipline, contracts, and fiscal concerns thereof; and may make such rules and regulations as may seem to them necessary for carrying out the purposes of the institution. And the board shall have the right to keep, restrain, and control the inmates of the institution until such time as the board may deem proper for their discharge under such proper and humane rules and regulations as the board may adopt. The board of managers shall constitute a board of parole of the institution, and shall have power to parole and discharge the inmates under such rules and regulations as the board may prescribe, and to retake them upon failure to comply with any requirement of parole.</p> |
| Board of parole. | |
| Delinquents committed to institution. | <p>SEC. 4. Delinquent negro boys, under the age of sixteen years, may be committed to the institution by any juvenile, State, or other court having jurisdiction over such boy, but no boy shall be sent to the institution until the committee agency has received notice from the superintendent that such person can be received. The cost of sending inmates shall be paid by the county or municipality sending the same, as the case may be. In special cases where the public good would seem to be subserved thereby the board shall have the right, upon the request of any court of proper jurisdiction, to receive an inmate above the age of sixteen, but this shall be a matter wholly within the discretion of the board. When any commitment to the institution is made, it shall not be for any specified time, but may continue or terminate at the discretion of the board, not to exceed the age of majority of the inmate.</p> |
| Cost of sending inmates. Age limit in special cases. | |
| Commitment indeterminate. | |
| Appropriation. | <p>SEC. 5. For the purpose of preparing and opening the State Training School for Negro Boys, the sum of twenty-five thousand dollars, as provided by an act passed by this General Assembly, entitled "An act to issue bonds of the State for the permanent enlargement and improvement of the State's educational institutions," be used by said board of trustees for permanent improvements or equipment, or both, but no part thereof shall be spent until a suitable location has been acquired, either by purchase or otherwise. The location of the institution shall be recommended by the board of trustees and approved by the Governor. In the event the location selected is upon property now owned by the State or any other State Institution, then the governing body in whom the title is vested is hereby directed and authorized to transfer title to the board of trustees of the State Training School for Negro Boys, and turn over to them all or such portions of the said property as the Governor may direct, without compensation, as the Governor may deem proper for the best interests of the State. The sum of ten thousand dollars annually, as provided in the general appropriation bill passed by this General Assembly, entitled "An act to make appropriations to the State Institutions." Or as much thereof as may be necessary shall be used for the maintenance and support of the said State Training School for</p> |
| Location first acquired. | |
| Selection of location. Transfer of title. | |
| Appropriation for maintenance and support. | |

Negro Boys. The site for said school shall be selected with regard to the proper mental treatment of the inmates thereof. Mental treatment.

SEC. 6. In receiving inmates of the institution, the trustees shall distribute such admissions as near as may be in relation to the negro population of the several counties until all the maintenance appropriation from the State is exhausted. If after such maintenance fund is exhausted it be found possible to provide housing space and control for additional inmates, then the trustees may receive such additional number of inmates as can be cared for upon the payment by private persons or municipal or county authorities of the actual cost of the maintenance of such inmates. County and municipal authorities are hereby given authority to pay such sums in their discretion. Apportionment of admissions.

Private or municipal contributions.

SEC. 7. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 191

AN ACT FOR THE RELIEF OF THE AGRICULTURAL DEPARTMENT OF THE STATE.

WHEREAS, it appears that the receipts by the Agricultural Department of the State from the fertilizer tag tax and its other sources of revenue have greatly decreased so much so that the department will not have sufficient funds to continue its present activities and its present usefulness to the farmers of the State, but the amount of the loss in its revenues cannot now be accurately ascertained for the year one thousand nine hundred and twenty-one, or for the year one thousand nine hundred and twenty-two: Now, therefore, Preamble: Decrease of receipts.

Loss incapable of ascertainment.

The General Assembly of North Carolina do enact:

SECTION 1. That the Governor and Council of State are authorized to investigate the necessities of the State Department of Agriculture from time to time as demand may be made upon them, and if as the result of such investigation they shall find as a fact that the said State Board of Agriculture has such deficit in its receipts that it is unable to continue its present activities and usefulness, the said Governor and Council of State are authorized and directed to authorize the State Board of Agriculture to use so much of the receipts from the oil and gasoline tax collected by it not exceeding fifty thousand dollars (\$50,000) in any one year for the year one thousand nine hundred and twenty-one and the year one thousand nine hundred and twenty-two as may be required to aid it in carrying on its present work. Governor and Council to investigate necessities.

Use of oil and gasoline tax.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 192

AN ACT PROVIDING FOR THE PROPOUNDING AND PROSECUTION OF A CLAIM BY AND IN THE NAME OF THE STATE OF NORTH CAROLINA AGAINST THE GOVERNMENT OF THE UNITED STATES OF AMERICA FOR THE RECOVERY, UNDER THE PRESENT LAWS OF THE UNITED STATES, OR SUCH AS MAY BE HEREAFTER ENACTED, FROM SAID GOVERNMENT OF ALL MONEYS HERETOFORE PAID ILLEGALLY INTO THE FEDERAL TREASURY AS A DIRECT TAX UPON PROPERTY SITUATED IN THE STATE OF NORTH CAROLINA, PROVIDING FOR THE RECOVERY OF SAME, AUTHORIZING THE GOVERNOR OF THE STATE TO EMPLOY COUNSEL AND ENTER INTO THE NECESSARY CONTRACTS AND AGREEMENTS FOR THE CARRYING OUT OF THE OBJECT OF THIS ACT, PROVIDING FOR NOTICE TO AND PROCEDURE BY CLAIMANTS OF SUCH MONEYS, AND FIXING A PRESCRIPTIVE PERIOD AFTER WHICH SUCH MONEYS SHALL ESCHEAT TO AND BECOME THE ABSOLUTE PROPERTY OF THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Governor to propound and prosecute claim.

SECTION 1. That the Governor of the State be and he is hereby directed to propound to and against the Government of the United States of America and to prosecute to collection a claim by and in the name of the State of North Carolina for all moneys heretofore paid illegally into the Federal Treasury as a direct tax upon property situated in the State of North Carolina.

Federal legislation.

SEC. 2. That if the Governor of the State finds that there is no Federal statute or law now existing providing for the payment of such funds into the Treasury of the State of North Carolina, he is hereby directed, in such manner as to him shall appear necessary and proper, legislation at the hands of the Congress of the United States, providing for the payment of such moneys into the Treasury of the State of North Carolina.

Moneys paid into and held by Treasurer as trust fund.

SEC. 3. That all such moneys so collected and paid by the Government of the United States shall be paid into the Treasury of the State of North Carolina, less the commission for the collection thereof, and shall be held by the State of North Carolina for a period of five years in trust for the claimants of such funds.

Governor to employ counsel.

SEC. 4. That the Governor is hereby authorized to employ counsel and to enter into the necessary contracts and agreements with such counsel for the propounding and prosecution of such claim against the Government of the United States of America, and fixing the commission to be allowed said counsel for such work, such commission to be contingent upon the collection of such moneys from the United States, and to be payable out of same,

Commission of counsel.

and not to exceed the ten per centum thereof: *Provided*, that the State shall incur no cost or expense in the propounding or prosecution of such claim other than such commission.

Proviso: State to incur no cost.

SEC. 5. That upon receipt of such funds from the United States by the Treasurer of North Carolina, it shall be his duty to give notice to all claimants thereof by publication once each week for a period of eight successive weeks in a newspaper published in each of the counties of the State of North Carolina, and, if there be no newspaper in any counties, by posting at the door of the courthouse of such counties for such period or time, which notices shall set forth that such moneys have been collected, and shall notify all claimants of same to propound their claims in writing by filing same with the Treasurer of the State of North Carolina, and shall warn all claimants and persons interested therein that a failure so to file their claims within a period of two years from the date on which such moneys were paid into the Treasury of the State of North Carolina, shall forever bar their right to such funds or any part thereof, and that in default of the filing of such claims such funds shall escheat to and become the absolute property of the State of North Carolina.

Treasurer to notify claimants.
Publication of notice.

Details of notice.

Warning.

SEC. 6. That all such claimants of such moneys shall file their claims in writing with the State Treasurer of North Carolina on such forms as shall be provided, and shall submit their proofs and evidence to a commission to be known as the Direct Tax Commission, which is hereby created, and shall be composed of the Governor, the Treasurer, and the Auditor of the State of North Carolina. If such claims are approved by said commission, the Auditor of the State of North Carolina shall draw a warrant on the Treasurer of the State of North Carolina, payable to the order of such claimant, and the Treasurer shall pay such warrants out of the funds so collected from the Government of the United States and held in trust for such purpose. Either such claimants or the State of North Carolina, through its Attorney-General, may appeal from the decisions of the Direct Tax Commission to any court of competent jurisdiction.

Claims filed in writing.

Forms.
Proofs and evidence.
Direct Tax Commission.

Auditor to draw warrants for approved claims.

Payment of warrants.

Appeals to courts.

SEC. 7. That at the end of a period of five years from the date on which said moneys so collected from the United States shall be paid into the Treasury of the State of North Carolina, said funds, to the extent to which no claims have been filed against same, shall escheat to and become the absolute property of the State of North Carolina. Said funds, to the extent that any claim have been filed against same, shall remain in the State Treasury subject to the final determination of such claims and all such funds not finally determined to belong to the claimants thereof shall at that time escheat to and become the absolute property of the State of North Carolina.

Funds to escheat at five years.

Reserve for unadjudicated claims.

SEC. 8. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 193

AN ACT TO REPEAL THE LAW CREATING THE CO-OPERATIVE PURCHASING COMMITTEE FOR CERTAIN INSTITUTIONS OF THE STATE.

The General Assembly of North Carolina do enact:

Sections of consolidated statutes repealed.

SECTION 1. That sections seven thousand four hundred ninety-five, seven thousand four hundred ninety-six, seven thousand four hundred ninety-seven, seven thousand four hundred ninety-eight, seven thousand four hundred and ninety-nine, seven thousand five hundred, seven thousand five hundred one, seven thousand five hundred and two, of the Consolidated Statutes, it being the acts of the General Assembly of one thousand nine hundred and seventeen, chapter one hundred and fifty, and acts of one thousand nine hundred and nineteen, chapter two hundred and ninety-eight, be and the same are hereby repealed; and each of the said institutions of the State referred to in said acts, through their boards of trustees or board of directors or other managing bodies, are hereby charged with the duty and responsibility now imposed by law upon the Coöperative Purchasing Committee.

Duties and responsibilities charged with duty.

SEC. 2. This act shall be in force from and after its ratification. Ratified this the 8th day of March, A.D. 1921.

CHAPTER 194

AN ACT TO AMEND CERTAIN SECTIONS OF THE CONSOLIDATED STATUTES, RELATING TO FISH AND FISHERIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand eight hundred and seventy-two of Consolidated Statutes, relating to fish and fisheries, be amended by striking out the words "The members of the fisheries commission board," so that the said section shall read, as amended, "The fisheries commissioner, assistant commissioners, and inspectors shall not be financially interested in any fishing industry in North Carolina."

Commissioners, assistants, and inspectors not to have interest in contracts.
Inspection fees.

SEC. 2. That section one thousand eight hundred and ninety-three of the Consolidated Statutes pertaining to taxes and regulations be amended by striking out the word "ten" after the word "escallops" in line seven and substituting therefor the word "five," so that said section shall read, "escallops, five cents a gallon"; that said section be further amended by striking out the word "five" in line nine of said section and substituting therefor the words "two and one-half," so that said section shall read, "Soft crabs, two and one-half cents a dozen."

Escallops.

Soft crabs.

That said section be further amended by striking out lines five (5) and six (6) thereof and substituting in lieu the following: "Oysters, two cents a bushel, when shipped in the shell: *Provided, however,* that the tax on oysters opened for shipment or sale shall be three cents a gallon: *Provided further,* that the fisheries commission board shall have the power to decrease the said oyster tax of three cents to any amount in their discretion."

Oysters, bushel tax.

Proviso: Oysters, gallon tax.

Proviso: Power to decrease tax.

SEC. 3. That all laws and sections of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 195

AN ACT TO PROVIDE FOR THE CRIMINAL COURTS OF GUILFORD AND ROWAN COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That after the ratification of this act all clerks of recorders' courts and municipal courts, mayors of towns, and justices of the peace in Guilford and Rowan counties shall, on the tenth day before the date of convening of any criminal term of the Superior Court of Guilford and Rowan counties, make and deliver their returns and the papers in all cases in which defendants have appealed from the judgments rendered in their respective courts or have been recognized to appear at said term of the Superior Court of Guilford and Rowan counties.

Time for making returns of inferior courts.

Returns.

SEC. 2. That any clerk of a recorder's court or municipal court, mayor of town, or justice of the peace in said county who shall willfully fail to comply with the provisions of section one of this act shall be guilty of malfeasance in office, and upon conviction shall be removed from office.

Failure to make returns malfeasance.

Removal from office.

SEC. 3. That on Monday before the convening of any criminal term of the Superior Court of Guilford and Rowan counties, the clerk of said court shall make out a calendar for the first four days of a one-week term, and the first eight days of a two-week term: (1) Cases in which the defendant have been bound over by the inferior courts, and are in jail in default of bail; (2) all other cases in which the defendants are in jail; (3) all cases in which the defendants are not in jail; and (4) *sci. fa.* docket and forfeited recognizances; that immediately upon the completion of the calendar the clerk shall have the same printed, giving the name of the defendant, the offense charged, and the day of the week and month upon which the case is set for trial, and shall mail a copy of said printed calendar to the solicitor of the district,

Clerk of court to make calendar.

Preference of cases.

Calendar printed.

Copy to solicitor.

Copies to other officers and attorneys.

and upon request, deliver a copy each to the officers of the court, the attorneys practicing at Guilford and Rowan county bar, and to witnesses and defendants.

Solicitor to prepare and present bills.

SEC. 4. That it shall be the duty of the solicitor of the district to have all bills for each day's calendar prepared, and present the same to the grand jury upon the opening of court each day of the term except Monday of the first week of the term, when they shall be prepared and presented to the grand jury immediately upon the completion of the charge of the court.

Cases tried in order.
Continuance for term.

SEC. 5. That cases shall be tried in the order in which they are on the calendar. If for sufficient reason the State or the defendant is not ready for trial at the time the case is reached, the same shall be continued for the term unless otherwise set for trial by the court.

Recognizance.

SEC. 6. That the defendants and witnesses recognized to appear at any criminal term shall be in the recognizance be ordered to appear on the first day of the term, as now provided by law, but in fact shall not be required to appear until the day on which the case is set for trial, and no witness shall prove for attendance prior to the day on which the case is set on the calendar.

Attendance.

Capital felonies.

SEC. 7. That the provisions of this act shall not apply to capital felonies.

Cases docketed after calendar settled.

SEC. 8. That cases docketed in the Superior Court after the formation of the calendar shall stand for trial at the approaching term, and shall be heard in the discretion of the court.

Payment of expenses.

SEC. 9. That the county commissioners of Guilford and Rowan counties shall pay all the expenses incurred by the clerk in carrying out the provisions of this act.

SEC. 10. That all laws and clauses of laws in conflict with this act are hereby repealed.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 196

AN ACT TO AMEND CHAPTER 2 OF THE PUBLIC LAWS OF THE EXTRA SESSION OF 1920.

The General Assembly of North Carolina do enact:

Minority representative.

SECTION 1. Amend chapter two of the Public Laws of the extra session of 1920, section two, line five, after the word "Senate" by adding the following: "and one member of the minority party of the General Assembly, to be appointed by the Governor."

SEC. 2. This act shall be in force from and after its ratification.
Ratified this the 8th day of March, A.D. 1921.

CHAPTER 197

AN ACT FOR THE RELIEF OF CERTAIN JANITORS AND PORTERS.

The General Assembly of North Carolina do enact:

SECTION 1. That Emanuel Jones, Edward Bates, William Mc-Iver, and Wesley Moseley each be paid the sum of one dollar a day for each day of the session of this General Assembly for their work in preparing and cleaning rooms for the use of committee of the said General Assembly, and waiting on said committees.

Allowance of extra pay.

SEC. 2. That the State Auditor shall draw his warrant for the amounts stated, and the State Treasurer shall pay the same.

Warrants and payment.

SEC. 3. That this act shall take effect from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 198

AN ACT TO PROVIDE FOR THE REGISTRATION OF OFFICIAL DISCHARGES FROM THE MILITARY AND NAVAL FORCES OF THE UNITED STATES IN THE OFFICE OF THE REGISTER OF DEEDS OF THE SEVERAL COUNTIES OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. That there shall be provided, and at all times maintained, in the office of the register of deeds of each county in North Carolina a special and permanent book, in which shall be recorded official discharges from the military and naval forces of the United States. That said book shall be securely bound, and the pages of the same shall be printed in the form of discharge papers, with sufficient blank lines for the recording of such dates as may be contained in the discharge papers offered for registration.

Book for record of discharges.

Specifications.

SEC. 2. That upon the presentation of any official discharge, or official certificate of lost discharge, from the army, navy, or marine corps of the United States, and the payment of a fee of twenty-five (25) cents therefor, it shall be the duty of the register of deeds of the several counties of the State to record such discharge in the book provided for in section one hereof.

Registration of official discharge or certificate of last discharge.
Fee.

SEC. 2. That if any register of deeds shall be in doubt as to whether or not any paper so presented for registration is an official discharge from the army, navy, or marine corps of the United States, or an official certificate of lost discharge, he shall have power to examine, under oath, the person so presenting such

Inquiry by register of deeds.

Applicant to be sworn.

discharge, or otherwise inquire into its validity; and every register of deeds to whom a discharge or certificate of lost discharge is presented for registration shall administer to the person offering such discharge or certificate of lost discharge for registration the following oath, to be recorded with and form a part of the registration of such discharge or certificate of lost discharge:

Form of oath.

"I, _____, being duly sworn, depose and say that the foregoing discharge (or certificate of lost discharge) is the original discharge (or certificate of lost discharge) issued to me by the Government of the United States; and that no alterations have been made therein by me, or by any person to my knowledge.

Subscribed and sworn to before me this _____ day of _____, 19____.

Offering or securing registration of discharge or certificate misdemeanor.

SEC. 4. That any person who shall forge, or in any manner alter any discharge or certificate of lost discharge issued by the Government of the United States, and offer the same for registration or secure the registration of the same under the provisions of this act shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned in the discretion of the court.

Punishment.

Certified copy of registration.

SEC. 5. That any person desiring a certified copy of any such discharge, or certificate of lost discharge, registered under the provisions of this act shall apply for the same to the register of deeds of the county in which such discharge or certificate of lost discharge is registered; and it shall be the duty of the register of deeds to furnish such certified copy upon the payment of a fee of fifty (50) cents therefor.

Fee.

SEC. 6. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

CHAPTER 199

AN ACT TO PROVIDE FOR THE RELIEF OF THE STONEWALL JACKSON MANUAL TRAINING AND INDUSTRIAL SCHOOL.

Preamble: Deficit for former years.

WHEREAS, it appears from the biennial report of the board of trustees of the Stonewall Jackson Manual Training and Industrial School that there is a deficit in said school for the two fiscal years beginning on December first, one thousand nine hundred and eighteen, of fourteen thousand eight hundred fifty-eight dollars and three cents (\$14,858.03); and

Preamble: Question as to interpretation of law.

WHEREAS, it is doubtful whether or not the said Stonewall Jackson Manual Training and Industrial School came under the provi-

sions of resolution number three of the special session of one thousand nine hundred and twenty; and

WHEREAS, the superintendent of said school had undertaken to come under the provisions of said joint resolutions, and applied to the Governor and Council of State for additional appropriation as therein contemplated to cover the said deficit, but the said application was not made until a few days after the first of December, one thousand nine hundred and twenty, at which time under said resolution the power of the Governor and Council of State had expired; and

Preamble: Application for allowance.

WHEREAS, no provision has been made in the general appropriation act of this session of the General Assembly to take care of said deficit: Now, therefore,

Preamble: Omission in appropriation act.

The General Assembly of North Carolina do enact:

SECTION 1. That the Treasurer of the State of North Carolina is hereby authorized and directed to place to the credit of the said Stonewall Jackson Manual Training and Industrial School the sum of fourteen thousand eight hundred fifty-eight dollars and three cents (\$14,858.03), to be paid by the said board of trustees of said school in discharging of the items constituting the deficit for the fiscal years beginning December first, one thousand nine hundred and eighteen, and ending November thirtieth, one thousand nine hundred and twenty, and the said sum is to be used for said purpose and none other, and to be paid upon proper warrant through the office of the State Auditor.

Appropriation for deficit.

Specific appropriation.

SEC. 2. This act shall be in force from and after its ratification. Ratified this the 8th day of March, A.D. 1921.

CHAPTER 200

AN ACT TO AMEND THE CONSTITUTION OF THE STATE OF NORTH CAROLINA, RELATIVE TO COMPENSATION OF MEMBERS OF THE GENERAL ASSEMBLY.

The General Assembly of North Carolina do enact:

SECTION 1. That the Constitution of the State of North Carolina be and the same is hereby amended in manner and in form as follows: Strike out all of section twenty-eight, article two, and insert in lieu thereof the following:

Constitution amended.

"SEC. 28. *Pay of members and officers of the General Assembly; extra session.* The members of the General Assembly for the term for which they have been elected shall receive as a compensation for their service the sum of ten dollars per day for each day of their session, for a period not exceeding sixty days; and should they remain longer in session, they shall serve without compensa-

Pay of members and officers.

Per diem.

Period of payment.

- Mileage. tion. They shall also be entitled to receive ten cents per mile, both while coming to the seat of Government and while returning home, the said distance to be computed by the nearest line or route of public travel. The compensation of the presiding officers of the two houses shall be twelve dollars per day and mileage. Should an extra session of the General Assembly be called, the members and presiding officers shall receive a like rate of compensation for a period not exceeding twenty days."
- Pay of presiding officers.
Extra session. SEC. 2. That this amendment shall be submitted to the qualified voters of the whole State at the next general election.
- Amendment to be submitted to voters.
Ballots. SEC. 3. That the electors favoring the adoption of this amendment shall vote a ballot on which shall be written or printed "For increase of pay of legislators," and those opposed shall vote a ballot on which shall be written or printed the words "Against increase of pay of legislators."
- Law governing amendment.
Certificate of adoption.
Enrollment. SEC. 4. That the election upon the amendment shall be conducted in the same manner and under the same rules and regulations as provided by the laws governing general elections; and if the majority of the vote cast be in favor of the amendment, it shall be the duty of the Governor of the State to certify the amendment under the seal of the State to the Secretary of State, who shall enroll the said amendment so certified among the permanent records of his office, and the same shall be in force, and every part thereof, from and after the date of such certification.
- SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 201

AN ACT AUTHORIZING CO-OPERATION BETWEEN THE NORTH CAROLINA DEPARTMENT OF AGRICULTURE, THE UNITED STATES DEPARTMENT OF AGRICULTURE, AND COUNTY COMMISSIONERS, AND PRESCRIBING DUTIES FOR TAX LISTERS IN RELATION THERETO FOR SECURING A MORE PERFECT LISTING OF AGRICULTURAL STATISTICS.

The General Assembly of North Carolina do enact:

- Coöperation in gathering information.
Preparation and distribution of blanks for agricultural statistics.
- SECTION 1. The Commissioner of Agriculture is hereby authorized to conduct coöperative work with the United State Department of Agriculture and the county commissioners in gathering and disseminating information concerning agriculture. It shall be the duty of the said commissioner and the agricultural statistician to prepare and supply to the several tax-listers of the State the necessary printed forms and papers which are necessary in gather-

ing of such agricultural statistics as the said Commissioner of Agriculture may require, and to issue them to the various tax-listers of the State through the county auditor or register of deeds.

SEC. 2. The county auditor or register of deeds shall include in his instructions to the tax-listers information for the securing of such statistical information. He shall give notice in all county newspapers, and in the advertisements for listing of taxes that each farmer shall be prepared to report the acreage of each crop grown to the tax-lister.

SEC. 3. The tax-listers shall proceed to gather such statistics as the said Commissioner of Agriculture and the agricultural statistician may require, and the forms and reports, when so completed, shall be returned to the Department of Agriculture on or before the third day of June and of July next ensuing.

SEC. 4. The failure to properly perform any of the duties herein set forth shall be a misdemeanor, and subject to the penalties prescribed for such by law.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 202

AN ACT TO AMEND SECTION 3876 OF THE CONSOLIDATED STATUTES OF 1919, RELATING TO THE STATE LIBRARIAN.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand eight hundred and seventy-six of the Consolidated Statutes be amended by striking out the words "fifteen hundred" in line one and inserting in lieu thereof "two thousand five hundred."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 203

AN ACT FOR THE RELIEF OF THE NIGHT WATCHMAN OF THE STATE DEPARTMENTS BUILDING.

The General Assembly of North Carolina do enact:

SECTION 1. That the night watchman of the State Departments Building shall be paid the sum of one hundred dollars extra compensation for duties rendered during the session of the Legislature.

Extra compensation.

Warrant and payment.

SEC. 2. The State Auditor is hereby authorized to draw warrant on the State Treasury for the sum specified in section one of this act, the said warrant to be made payable to the said night watchman.

SEC. 3. This act shall be in force from and after its ratification. Ratified this the 8th day of March, A.D. 1921.

CHAPTER 204

AN ACT TO REPEAL SECTIONS 3394, 3395, AND 3396 OF CHAPTER 66 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATIVE TO SECURING PERMIT FROM CLERK OF SUPERIOR COURT TO OBTAIN ALCOHOL FOR CERTAIN PURPOSES.

The General Assembly of North Carolina do enact:

Specific repeal.

SECTION 1. That sections three thousand three hundred and ninety-four, three thousand three hundred and ninety-five, and three thousand three hundred and ninety-six of chapter sixty-six of the Consolidated Statutes of North Carolina are hereby repealed.

General repealing clause.

SEC. 2. That all laws and parts of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 205

AN ACT TO PROVIDE FOR THE THOMAS J. JARVIS MEMORIAL.

The General Assembly of North Carolina do enact:

Memorial to Governor Jarvis.

SECTION 1. That as a memorial to the memory of the late Thomas J. Jarvis, former Governor of North Carolina, who always responded with patriotic devotion to every cause for the advancement of progress and the material development of the State, the State Auditor is hereby directed to pay to Mrs. Thomas J. Jarvis, the widow of ex-Governor Jarvis, on the first day of every month, so long as the said Mrs. Thomas J. Jarvis shall live, the sum of one hundred and fifty dollars (\$150), the first payment to be made immediately after the ratification of this act, as of the first day of March.

Payments to Mrs. Jarvis.

Period and time of payments.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 206**AN ACT REQUIRING THE STATE LIBRARY, THE HALL OF HISTORY, AND THE STATE MUSEUM TO BE KEPT OPEN FOR CERTAIN HOURS ON SUNDAY.**

The General Assembly of North Carolina do enact:

SECTION 1. That the State Library, the Hall of History, and the State Museum shall be kept open on Sundays from two to six o'clock p. m., except during the months of December, January, and February, when the hours shall be from two to five o'clock p. m., and that the State Librarian, the collector of the Hall of History, and the curator of the Museum be required to see that the proper arrangements are made for keeping open each of said departments during the said hours, who shall receive as compensation therefor the sum of eight dollars per month, to be paid out of the funds of the several departments above mentioned.

Institutions to be kept open.
Sunday hours.

Officers charged with execution of act.

Compensation.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 207**AN ACT TO AMEND SECTION 6181 OF THE CONSOLIDATED STATUTES, SO AS TO EXTEND THE SAME TO THE CASWELL TRAINING SCHOOL.**

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand one hundred and eighty-one of the Consolidated Statutes be and the same is hereby amended by adding after the word "dumb" in line three of said section the words "and the superintendent of the Caswell Training School."

Special police.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 208**AN ACT TO AUTHORIZE COUNTIES TO CO-OPERATE WITH THE STATE IN MAKING A WATER RESOURCE SURVEY.**

The General Assembly of North Carolina do enact:

SECTION 1. That the board of county commissioners of any county of North Carolina is hereby authorized and empowered, in their discretion, to coöperate with the North Carolina Geological

Coöperation authorized.

- Objects of survey. and Economic Survey or other association, organization, or corporation in making surveys of any of the natural resources of their county, and to appropriate and pay out of the funds under their control such proportional part of the cost of such survey as they may deem proper and just.
- Proportionate payments.
- Repealing clause. SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.
- SEC. 3. That this act shall be in force and effect from and after its ratification.
- Ratified this the 9th day of March, A.D. 1921.

CHAPTER 209

AN ACT TO REPEAL SECTION 2604 OF THE CONSOLIDATED STATUTES, RELATIVE TO THE PRINTING OF REGISTRATION LISTS OF AUTOMOBILE OWNERS BY THE SECRETARY OF STATE.

The General Assembly of North Carolina do enact:

- Section repealed. SECTION 1. That section two thousand six hundred and four (2604) of the Consolidated Statutes be and the same is hereby repealed.
- SEC. 2. That this act shall be in force from and after its ratification.
- Ratified this the 9th day of March, A.D. 1921.

CHAPTER 210

AN ACT TO VALIDATE THE ELECTION OF MEMBERS OF DRAINAGE COMMISSION.

The General Assembly of North Carolina do enact:

- Elections validated. SECTION 1. That all irregularities caused by failure of any officer whose duty it was to provide for the election of a member or members of board of drainage commissioners of any drainage district, or the failure of any candidate to make a deposit as may be required by law, shall not invalidate such election where the following facts appear affirmatively:
- Facts forming basis of validation. (a) That said election was held at the time and place prescribed by law.
- (b) That a ballot box was provided for the ballots cast for drainage commissioner.
- (c) That the ballots were canvassed and the results declared by the judges of the general election.

(d) That the candidate receiving the greatest number of votes was declared elected.

(e) That no candidate for election as a member of board of drainage commissioners make any deposit as prescribed by law.

(f) That the candidate receiving the majority votes at said election has already qualified and is acting as such drainage commission.

(g) That this act shall not apply to any election already con- Elections already
tested. contested.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 211

AN ACT TO PREVENT PUBLIC DRUNKENNESS IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. It shall be unlawful for any person to be drunk and disorderly in any public place or on any public road or street in North Carolina; person or persons convicted of a violation hereof shall be guilty of a misdemeanor, and shall be fined not exceeding fifty dollars or imprisoned not exceeding thirty days in the discretion of the court. Drunkenness and
disorder in any
public place for-
bidden.
Misdemeanor;
punishment.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed. Repealing clause.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 212

AN ACT MAKING THE EXHIBITION OF SACRILEGIOUS, OBSCENE, OR IMMORAL PICTURES, OR THE POSTING OF ADVERTISEMENTS FOR THE SAME, AND THEATRICAL EXHIBITIONS A CRIME.

The General Assembly of North Carolina do enact:

SECTION 1. That if any person, firm, or corporation shall, for the purpose of gain or otherwise, exhibit any obscene or immoral motion pictures; or if any person, firm, or corporation shall post any obscene or immoral placard, writings, pictures, or drawings on walls, fences, billboards, or other places, advertising theatrical exhibitions or moving picture exhibitions or shows; or if any per- Exhibitions for-
bidden.
Posters and adver-
tising forbidden.
Permitting for-
bidden exhibitions.

Misdemeanor.
Punishment.
Any spectator may
swear out warrant.

son, firm, or corporation shall permit such obscene or immoral exhibitions to be conducted in any tent, booth, or other place or building owned or controlled by said person, firm, or corporation, the person, firm, or corporation performing either one or all of the said acts shall be guilty of a misdemeanor, and punishable in the discretion of the court. That for the purpose of enforcing this statute any spectator at the exhibition of an obscene or immoral moving picture may make the necessary affidavit upon which the warrant for said offense is issued.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 213

AN ACT TO REPEAL THE LAW CREATING THE STATE BUILDING COMMISSION AND STATE ARCHITECT, AND TO RESTORE TO THE SEVERAL INSTITUTIONS OF THE STATE, THROUGH THEIR BOARDS OF DIRECTORS AND BOARDS OF TRUSTEES, THE CONTROL OF BUILDING AT SAID INSTITUTIONS.

The General Assembly of North Carolina do enact:

Sections of Con-
solidated Statutes
repealed.

SECTION 1. That sections seven thousand four hundred and ninety-two, seven thousand four hundred ninety-three, seven thousand four hundred ninety-four, of the Consolidated Statutes, it being chapter three hundred and three of the Public Laws of one thousand nine hundred and nineteen, be and the same is hereby repealed, and section seven of chapter one hundred and fifty-four of the Public Laws of one thousand nine hundred and seventeen be and the same is hereby also repealed.

Laws repealed.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 214

AN ACT FOR THE RELIEF OF CERTAIN JANITORS AND PORTERS.

The General Assembly of North Carolina do enact:

Payment author-
ized.

SECTION 1. That Julius Riddick, J. W. Hodge, Dan Pope, Charles Higgs, and Henry Dednam each be paid the sum of one dollar a day for each day of the session of this General Assembly for their work in preparing and cleaning rooms for the use of committees of the said General Assembly and waiting on said committees.

Services.

SEC. 2. That the State Auditor shall draw his warrant for the amounts stated, and the Treasurer shall pay the same. Warrant and payment.

SEC. 3. That this act shall take effect from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 215

WHEREAS, the custodian of the State Administration or Supreme Court Building, provided for by chapter ninety-six, Public Laws of one thousand nine hundred and thirteen, and whose compensation fixed by law was twenty-five dollars (\$25) per week, was unable by reason of sickness to attend to his duties for several months prior to his death about January one, one thousand nine hundred and twenty-one; and

WHEREAS, no one has been appointed to the position since his death up to this time; and

WHEREAS, during all this time the janitor of the Supreme Court, Edward Murray, has performed all the duties of custodian without compensation therefor: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the said Edward Murray be paid the sum of twenty-five dollars (\$25) per month for two months for said services, to be paid as his compensation as janitor is paid. Edward Murray to be paid for extra service.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 216

AN ACT TO AMEND CHAPTER 277, PUBLIC LAWS OF 1919, RELATING TO THE ESTABLISHMENT OF A UNIFORM SYSTEM OF RECORDERS' COURTS FOR MUNICIPALITIES AND COUNTIES IN THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter two hundred and seventy-seven of the Public Laws of one thousand nine hundred and nineteen be and the same is hereby amended by adding after section sixty-four of said chapter the following, to wit:

"Sec. 65. That in any city or town within the State of North Carolina, having a population of five thousand inhabitants or more, where there is now maintained a recorder's court under and by virtue of the law, or in which a recorder's court may be hereafter established and maintained, it shall be lawful for the gov-

Extension of jurisdiction.

erning body of any such city or town, and the board of county commissioners of the county in which such city or town shall be located, to extend the jurisdiction of the recorder's court in such city or town to the township in which such city or town is located, in the manner described in the following sections.

Meeting of town and county authorities.

"SEC. 66. That whenever the governing body of any city or town, as described in the foregoing section, and the board of county commissioners of the county in which the same shall be located, shall desire to extend the jurisdiction of the recorder's court in such city or town to include the whole township, as set forth in the foregoing section, the mayor of such city or town and the chairman of such board of county commissioners shall call a joint meeting of the two boards, to be held at any place

Resolution in favor of extension.

within such township as they may agree upon, and if a majority of each of such boards, at such meeting, shall by a joint resolution vote in favor of the extension of the jurisdiction of the recorder's court as herein described, then at such joint meeting the governing

Call for election.

body of the town or city, and the board of county commissioners of the county, shall pass a joint resolution calling an election, submitting to the voters of the entire township the question of the extension of said municipal court, and that election shall be conducted by the county commissioners as in the case of county

Management of election.

recorders' courts; the result of the election shall be recorded in the minutes of the county commissioners and certified to and recorded

Record of result.

in the minutes of the governing body of the town or city; that the form of the ballot shall be 'For extension of municipal court,' and 'Against municipal court,' and if by such election such resolution is adopted it shall have the effect of conferring upon the

Ballots.

recorder's court in such city or town the same powers, authority, and jurisdiction as to offenses or crimes committed within the township in which such city or town is located as such court would have had if the same had been committed in such city or

Effect of election.

town: *Provided, however,* that the extension of the jurisdiction of such recorder's court as herein described shall not have the effect of in any way extending or affecting in any manner whatsoever any ordinance or other law pertaining exclusively to such city or town.

Proviso: Town laws and ordinances.

Police powers.

"SEC. 67. That whenever the jurisdiction of any recorder's court shall have been extended as described in this act, such action shall thereupon confer upon the police officers of such city or town the same powers and authority in making arrests for crimes and offenses committed anywhere within the township in which such city or town shall be located, as is now or may hereafter be conferred upon sheriffs or their deputies within their respective counties.

Resolution for extension filed with each board as records.

"SEC. 68. That whenever the governing board of any city or town and the county commissioners of the county shall have adopted the resolution extending the jurisdiction of the recorder's

court as described in this act, a copy of such resolution duly signed by the mayor and clerk of such city or town, and the chairman and clerk of such board of county commissioners, shall be duly filed with each board, and shall be kept and maintained as a part of their official records."

SEC. 2. That all laws and parts of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 217

AN ACT RELATING TO THE NOMINATION OF JUDGES OF THE SUPREME COURT OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That in any primary when there are two or more vacancies for chief justice and associate justices of the Supreme Court of North Carolina to be filled by nominations all candidates shall file with the State Board of Elections at the time of filing notice of candidacy a notice designating to which of said vacancies the respective candidate is asking the nomination. Notice of candidacy to indicate vacancy.

SEC. 2. That all votes cast for any candidate shall be effective only for the vacancy for which he has given notice of candidacy, as provided in the preceding section. Votes only effective vacancy indicated.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 218

AN ACT TO PROVIDE FOR A MORE EFFECTUAL ADMINIS- TRATION OF THE INSURANCE LAW.

The General Assembly of North Carolina do enact:

SECTION 1. To enable the Insurance Commissioner to more effectually carry out the laws providing for the triennial examination of insurance companies, for the valuation of insurance policies, and the examination of other corporations under the supervision of the Insurance Department, he is hereby authorized to employ two examiners or accountants at a salary not to exceed twenty-five hundred dollars (\$2,500) each, to be paid out of the Employment of examiners.
Salary.

Expenses.

general fund as other salaries are now paid, the traveling and other expenses of such examiners or accountants when engaged in the work of examination to be paid by the companies, associations, or orders under investigation.

SEC. 2. This act to be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 219

AN ACT TO PROVIDE FOR THE PRESERVATION AND PROTECTION OF THE OFFICE FURNITURE AND FIXTURES OF THE GENERAL ASSEMBLY.

The General Assembly of North Carolina do enact:

Principal clerks to take and publish inventory.

SECTION 1. That at the end of each and every session of the General Assembly, the Principal Clerks of each house shall take an inventory of the furniture, desks, fixtures, chairs, and other property belonging to their respective houses, and publish said inventory in the appendix of their respective Journals.

Duty and responsibility of keeper of Capitol.

SEC. 2. That the keeper of the Capitol shall have charge and care of the said furniture and fixtures during the vacations of the General Assembly, and it shall be his duty to see that said furniture remain in the offices and halls of the two houses from session to session, and he shall be responsible for the safe-keeping of said furniture and fixtures.

Removal of furniture and fixtures misdemeanor.

SEC. 3. That it shall be a misdemeanor for any person or persons to remove any of said furniture and fixtures from the halls of the General Assembly between sessions of the Legislature for any purpose whatever.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 220

AN ACT TO AMORTIZE THE VALUATION OF BONDS AND OTHER SECURITIES BY LIFE INSURANCE COMPANIES, ASSESSMENT LIFE ASSOCIATIONS, AND FRATERNAL BENEFICIARY ASSOCIATIONS BY THE AMORTIZATION METHOD.

The General Assembly of North Carolina do enact:

Valuation of bonds and other evidences of debt.

SECTION 1. All bonds or other evidences of debt having a fixed term and rate held by any life insurance company, assessment life association, or fraternal beneficiary association authorized to

do business in this State may, if amply secured and not in default as to principal and interest, be valued as follows: If purchased at par, at the par value; if purchased above or below par, on the basis of the purchase price adjusted so as to bring the value to par at maturity, and so as to yield in the meantime the effective rate of interest at which the purchase was made: *Provided*, that the purchase price shall in no case be taken at a higher figure than the actual market value at the time of purchase; and *Provided further*, that the Insurance Commissioner shall have full discretion in determining the method of calculating values according to the foregoing rule.

Basis of valuation.

Proviso: Market value.

Proviso: Insurance Commissioner to have full discretion.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 221

AN ACT TO AMEND SECTION 7670 OF THE CONSOLIDATED STATUTES, RELATIVE TO THE SALE OF PUBLIC LAWS.

The General Assembly of North Carolina do enact:

SECTION 1. Amend by striking out in lines four and five of section seven thousand six hundred and seventy the words "not exceeding the actual cost of production for full bound copies of the Public Laws."

Amendment.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 222

AN ACT TO PROVIDE FOR THE ADMINISTRATION AND PROTECTION OF MOUNT MITCHELL STATE PARK.

The General Assembly of North Carolina do enact:

SECTION 1. That the North Carolina Geological and Economic Survey and the Geological Board shall exercise and perform all the rights, powers, duties, and obligations that have been heretofore exercised and performed by the Mount Mitchell Park Commission and the Mitchell Peak Park Commission, and said survey and board shall be the lawful successor of said commissions, and, upon the passage of this act, those portions of the acts establish-

Rights, powers, duties, and obligations devolved.

Portions of acts repealed.

ing the Mount Mitchell Park Commission and the Mitchell Peak Park Commission are herewith repealed.

Fees for use of improvements.

SEC. 2. That said State Geological Board be hereby further authorized and empowered to charge and collect fees for the use of such improvements as have already been constructed, or may hereafter be constructed, on the park, and for other privileges connected with the full use of the park by the public; to lease sites for camps, houses, hotels, and places of amusement and business; and to make and enforce such necessary rules and regulations as may best tend to protect, preserve, and increase the value and attractiveness of the park.

Fees for other privileges.
Leases.

Rules and regulations.

Use of fees and other collections.

SEC. 3. That all fees and other money collected and received by the State Geological Board in connection with its proper administration of Mount Mitchell State Park shall be used by said board for the administration, protection, improvement, and maintenance of said park.

Annual reports.

SEC. 4. That the State Geological Board shall make an annual report to the Governor of all money received and expended by it in the administration of Mount Mitchell State Park, and of such other items as may be called for by him or by the General Assembly.

Repealing clause.

SEC. 5. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 6. That this act shall be in force from and after its ratification.

Ratified this 9th day of March, A.D. 1921.

CHAPTER 223

AN ACT TO AMEND SECTIONS 7151, 7152, AND 7153 OF THE CONSOLIDATED STATUTES, GOVERNING THE CONTROL OF CONTAGIOUS AND INFECTIOUS DISEASES.

The General Assembly of North Carolina do enact:

Preventable diseases.

SECTION 1. That section seven thousand one hundred and fifty-one of the Consolidated Statutes be and is hereby amended by striking out the words "infectious and contagious" after the words "to be" in line eight and inserting in lieu thereof the word "preventable."

Preventable disease.

SEC. 2. That section seven thousand one hundred and fifty-two of the Consolidated Statutes be and is hereby amended by striking out the words "infectious and contagious" after the words "to be" in line eight and inserting in lieu thereof the word "preventable."

Preventable diseases.

SEC. 3. That section seven thousand one hundred and fifty-three of the Consolidated Statutes be and is hereby amended by

striking out the words "infectious and contagious" after the words "to be" in line five and inserting in lieu thereof the word "preventable."

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 224

AN ACT TO AMEND CHAPTER 87, PUBLIC LAWS OF EXTRA SESSION 1920, SO AS TO INCLUDE THE SCHOOL COMMITTEE AS ADMINISTRATIVE BODY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter eighty-seven of Public Laws of the extra session of one thousand nine hundred and twenty to be amended in section nine by inserting after the word "body" and before the word "of" the words "or school committee." Powers extended.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 3. This act shall be in full force and effect after ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 225

AN ACT TO PROVIDE FOR TEMPERANCE AND LAW OR ORDER DAY IN THE PUBLIC SCHOOLS.

WHEREAS, a child's life will be protected and moulded by personal knowledge of the truth concerning alcoholic drinks and by teaching the child to have respect for all laws, the school can help in the solution of nearly every social problem of the nation, and crime and disease will decrease as the light of truth discloses the great part which alcohol and disregard for law have played as a source of both; and Preamble: Teaching effect of drink and violations of law.

WHEREAS, in a democracy the people must be the rulers, and must be able to think clearly, accurately, and justly: Now, therefore, Preamble: People must be rulers and must be able to think.

The General Assembly of North Carolina do enact:

SECTION 1. That there be one (1) day in each scholastic year of the public and high schools of the State of North Carolina, to be known as temperance and law and order day, and that the fourth Friday in January in each year or some other day to be set Temperance and law and order day.
Date.

Day to be observed.

State superintendent to prepare program.

Placards.

Placards kept posted.

by the Superintendent of Public Instruction to suit local conditions, is hereby designated as temperance and law or order day. This day shall be observed as such in each public and high school of the State, or, if preferred, in each subdivision thereof.

SEC. 2. The State Superintendent of Public Instruction shall have prepared and furnished in due time to every teacher of said public and high school for the State a suitable program to be used on said temperance and law or order day.

SEC. 3. It shall be the duty of the State Superintendent of Public Instruction to have prepared and furnished to the teachers in the public and high schools placards printed in large type, which shall set forth in attractive style statistics, epigrams, mottoes, and up-to-date scientific truths showing the evils of intemperance and lawlessness.

SEC. 4. It shall be the duty of every teacher in the State, paid entirely or in part by the State, to keep posted in a conspicuous place in the schoolroom occupied by said teacher one of said placards.

SEC. 5. This act shall be in force from and after its ratification. Ratified this the 9th day of March, A.D. 1921.

CHAPTER 226

AN ACT TO AUTHORIZE THE STATE BOARD OF EDUCATION TO CREATE CITY SCHOOL DISTRICTS.

The General Assembly of North Carolina do enact:

State Board of Education to create city school districts.
Boundary.
Name.

Cases where authority may be exercised.

Administration of schools and funds vested in city board of education.

Official title.
Corporation.

SECTION 1. The State Board of Education is hereby authorized to create city school districts comprising the boundaries of any given city, town, or township under the name of city (town) or (township), as the case may be, school district of the city, town, or township of, in any case where the public schools of such city, town, or township have been administered by a school committee, or other authorized board or body, or where the administration of the public schools of any city, town, or township has been vested in a constituted authority, but where no city school district has been formally created, upon application to the State Board of Education of such constituted authority, the boundaries of such to be coterminus with the boundaries of such city, town, or township, under such rules and regulations as the State Board of Education may provide or prescribe.

SEC. 2. That the general administration of the public schools and the public school funds of the public school district thus created shall be vested in a city board of education, to be known as "The city (town) or (township) board of education of the city (town) or (township) of, which shall be a

body corporate, possessed with all powers now conferred on private corporations in North Carolina that may be necessary and convenient in establishing and maintaining the public schools of such district, and with such powers as may hereafter be conferred by the laws of North Carolina." Any board of education created hereunder may be organized under such rules and regulations as may be approved or passed by the State Board of Education.

Organization of board.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 227

AN ACT AMENDING SECTION 3859 OF THE CONSOLIDATED STATUTES, RELATIVE TO THE SALARY OF THE PRIVATE SECRETARY OF THE GOVERNOR.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand eight hundred and fifty-nine of chapter seventy-one of the Consolidated Statutes be amended by striking out in line two after the word "of" and before the word "and" and in line three thereof the words "twenty-five hundred dollars," and inserting in lieu thereof the words "three thousand dollars."

Salary.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 228

AN ACT TO AUTHORIZE THE COUNCIL OF STATE TO INSTALL AN ELEVATOR IN THE CAPITOL BUILDING.

The General Assembly of North Carolina do enact:

SECTION 1. That the Council of State be and they are hereby authorized and empowered to install and complete before the convening of the next regular session of the General Assembly an elevator in the Capitol building in the well hole of the western stairway to extend through the third floor of the building, and eight benches, to be installed two to each sector of the rotunda floor on the second floor of the building, at a cost not to exceed the sum of five thousand dollars (\$5,000).

Installation of elevator.

Location.

Benches.

Appropriation.

Payment.

SEC. 2. That the moneys necessary to carry out the provisions of section one of this act shall be paid by the State Treasurer from the general fund not otherwise appropriated on warrant of the State Auditor issued upon voucher of the Council of State, approved by the Governor.

Repealing clause.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 229

AN ACT TO CHANGE THE FISCAL YEAR OF THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Change of fiscal year.

SECTION 1. That section seven thousand six hundred and ninety-two of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out the word "November" in line three of said section and inserting in lieu thereof the word "June."

Appropriations continued.

SEC. 2. That all appropriations made by the General Assembly of one thousand nine hundred and twenty-one for the support and maintenance of the institutions of the State where the said appropriations are made for the years one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-two shall be continued until the end of the fiscal year one thousand nine hundred and twenty-three, and for the months following the present ending of the fiscal year shall be in proportion to the appropriation for the year one thousand nine hundred and twenty-two.

Appropriations apportioned to time of continuance.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 230

AN ACT TO AMEND SENATE BILL No. 150, HOUSE BILL No. 415, OF THE GENERAL ASSEMBLY OF 1921.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill number one hundred and fifty and House Bill number four hundred and fifteen, passed by the General Assembly at its regular session in the year one thousand nine hundred and twenty-one, be and the same is hereby amended

by adding at the end of the repealing clause and just prior to the ratification clause the following: "*Provided*, that this act shall not be construed to repeal or change local laws or regulations regarding the subject-matter covered by this act except so far as said local laws and regulations actually conflict with the provisions of this act and prevent the proper enforcement of said provisions, and the said local laws, rules, and regulations on the subject-matter similar to that covered by this act shall remain in full force and effect, except as they do and until they do actually interfere with the enforcement of the provisions of this act.

Proviso effect on local laws and regulations.

SEC. 2. This act shall be in force from and after its ratification.
Ratified this the 9th day of March, A.D. 1921.

CHAPTER 231

AN ACT TO POSTPONE THE OPERATION OF AN ACT TO PROVIDE FOR THE ADMISSION OF INSANE RESIDENTS OF THE STATE INTO THE STATE HOSPITAL FOR INSANE FOR A PERIOD OF TWO YEARS.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven of chapter three hundred and twenty-six, Public Laws of one thousand nine hundred and nineteen, be and the same is hereby amended so as to read as follows:

"SEC. 7. That this act shall be in force from and after June first, one thousand nine hundred and twenty-three."

When act effective.

SEC. 2. This act shall be in force from and after its ratification.
Ratified this the 9th day of March, A.D. 1921.

CHAPTER 232

AN ACT RELATIVE TO THE EXPENDITURES OF APPROPRIATIONS TO STATE INSTITUTIONS.

The General Assembly of North Carolina do enact:

SECTION 1. It shall be unlawful for the board of trustees, board of directors, or other body controlling any State institution, to divert, use, or expend any moneys appropriated for the use of said institutions for its permanent improvement and enlargement to the payment of any of the current expenses of said institution or for the payment of the cost of the maintenance thereof; that it shall likewise be unlawful for any board of trustees, board of directors, or other controlling body of any State institution to which money is appropriated for its maintenance by the State to

Diversion of appropriation for permanent improvement and enlargement.

Diversion of appropriation for maintenance.

divert, use, or expend any money so appropriated for maintenance, for the permanent enlargement or permanent equipment, or the purchase of land for said institution.

Trustee, director,
officer or employee
violating act guilty
of misdemeanor.

SEC. 2. That any member or members of any board of trustees, board of directors, or other controlling body governing any of the institutions of the State, or any officer, employee of, or person holding any position with any of the institutions of the State, violating any of the provisions of section one of this act, shall be guilty of a misdemeanor, and upon conviction in any court of competent jurisdiction judgment shall be rendered by such court removing such member, officer, employee, or person holding any position, from his place, office or position, and shall be fined or imprisoned, in the discretion of the court.

Punishment.

Venue for trial of
offenses.

SEC. 3. That all offenses against this act shall be held to have been committed in the county of Wake and shall be tried and disposed of by the courts of said county having jurisdiction thereof.

SEC. 4. This act shall be in force from and after its ratification. Ratified this the 9th day of March, A.D. 1921.

CHAPTER 233

AN ACT TO PROVIDE CONDITIONS FOR THE LICENSING OF CORPORATIONS, PARTNERSHIPS, OR ASSOCIATIONS OFFERING STOCK FOR SALE IN THIS STATE.

The General Assembly of North Carolina do enact:

Agreement prece-
dent to license.

SECTION 1. Amend section six thousand three hundred and sixty-five of the Consolidated Statutes by inserting in line eighteen after the word "organization" a comma instead of a period, and adding the following: "And enter into an agreement as a condition precedent to being licensed that stock or other offerings shall be sold only for cash, or for notes or bonds payable to the company, and that said notes or bonds will not be sold or discounted with an endorsement 'without recourse' or obligation not to be responsible for the same by the owner in a general sale or canvass, or by an agent on salary or commission."

Sales by private
owner.

SEC. 2. The provisions of this article shall apply to a private owner selling stock in a foreign corporation, but only so far as it shall be necessary for him to satisfy the Insurance Commissioner that such sale is made or is offered to be made in good faith and without intent to evade the provisions of this article.

Repealing clause.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall take effect from and after its ratification. Ratified this the 9th day of March, A.D. 1921.

CHAPTER 234

AN ACT TO AMEND SECTION 1966 OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand nine hundred and sixty-six of the Consolidated Statutes be amended by striking out all of lines one and two and inserting in lieu thereof the following: "It is unlawful for any person or persons, or firm or corporation, the stockholders or any stockholders thereof who are nonresidents of the State of North Carolina, to build or cause to be built any factory or plant within the State of North Carolina for the manufacture of Manhadden fish scrap and oil or."

Construction of
fish scrap and oil
factories.

SEC. 2. Strike out in line nineteen after the word "conviction" all the balance of said line and that portion of line twenty ending with the word "shall."

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 235

AN ACT TO AMEND THE NORTH CAROLINA STATE SEED LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That section number two of chapter two hundred and forty-one, Public Laws of one thousand nine hundred and seventeen, shall read as follows: Every parcel, package, or lot of agricultural seeds, as defined in section one of this act, offered or exposed for sale in this State for use within the State shall have affixed thereto in a conspicuous place on the outside thereof, distinctly printed in the English language in legible type, a tag showing:

Parcels, packages,
and lots of seeds
to have tags af-
fixed.

Tags to show:

(a) The commonly accepted name of such agricultural seed.

Common name of
seed.

(b) The approximate per cent by weight of purity, meaning the freedom of such agricultural seeds from inert matter and from other seeds distinguishable by their appearance.

Per cent of purity.

(c) The approximate per cent by weight of weed seeds and other agricultural seeds designated in sections four and five of this act.

Per cent of adult-
erants.

(d) The approximate per cent of viability, together with the month and year said seeds were tested for viability.

Per cent of via-
bility.
Date of test.

(e) In case of seeds produced within the United States the State in which said seeds were grown must be shown on the tag:

Place of growth.

Proviso: Seed mixtures.

Provided, that seed mixtures, as defined in section two, shall not be subject to this provision of this act.

Name and address of seller.

(f) The full name and address of the seedsmen, importer, dealer, or other person or persons, firms or corporations, selling, offering or exposing for sale or distribution such agricultural seeds in this State for seeding purposes.

No standard for purity of vegetable seeds.

SEC. 2. That section number nine of the present act shall be amended to read as follows: No standard of purity shall be maintained for vegetable seeds, but each packet or package must show on the tag or label the exact nature of its contents.

Tag must show exact contents.

Citizens of State to have free tests.

SEC. 3. That section number sixteen shall be amended to read as follows: Any citizen, firm, or corporation of this State shall have the privilege of having samples of his seeds tested free of charge in the State seed laboratories; while individuals, firms, and corporations outside the State shall have a like privilege on payment of a fee of twenty-five (25) cents for each purity test and twenty-five (25) cents for each germination test.

Fee for tests of nonresidents.

SEC. 4. That after the word "act" in the last line of section seventeen of the present law there shall be added the following:

Proviso: Parcels and packages to bear tags.

Provided, that every parcel or package of agricultural and vegetable seeds, as defined in this act, delivered to any farmer of this State for seeding purposes, and weighing ten (10) pounds or more, sold by any person, firm, or corporation whose business residence is either inside or outside the State, shall have affixed thereto a copy of the tag as designated in section two of this act; said tag to be purchased from the Commissioner of Agriculture; and the purchaser of said tag to be subject to the penalties outlined in section fifteen for the use of the same tag a second time:

Tags to be purchased from commissioner.

Penalties for second use.

Proviso: Exchange of tags.

Provided further, that tags of the previous year may be given in exchange for tags of the current year.

Standards of purity and viability fixed.

Standard seeds.

Nonstandard seeds.

SEC. 5. That section eighteen of the present law be amended to read as follows: The following standards of purity and viability are hereby fixed: Seeds measuring up to the required standard may be labeled and sold as "standard seeds," but seeds falling below the required standards of purity and viability may be sold in this State only provided they are properly tagged and labeled as required in sections two, five, and seventeen of this act.

STANDARDS OF PURITY AND VIABILITY

| Seeds and percentages. | Name of seed | Per cent | Per cent |
|------------------------|---------------------------|----------|-------------|
| | | purity | germination |
| | Alfalfa | 98 | 80 |
| | Asparagus ..... | .... | 80 |
| | Barley | 98 | 90 |
| | Bluegrass, Kentucky | 80 | 45 |
| | Bluegrass, Canadian | 90 | 45 |
| | Buckwheat | 99 | 90 |

| <i>Name of seed</i> | <i>Per cent purity</i> | <i>Per cent germination</i> |
|---------------------------|----------------------------|---------------------------------|
| Brome grass | 90 | 75 |
| Cabbage ..... | .... | 90 |
| Carrot ..... | .... | 80 |
| Cauliflower ..... | .... | 80 |
| Celery ..... | .... | 60 |
| Clover, Alsike | 95 | 80 |
| Clover, Crimson | 98 | 90 |
| Clover, Red | 98 | 80 |
| Clover, White | 95 | 80 |
| Collard ..... | .... | 80 |
| Corn, Field ..... | .... | 95 |
| Corn, Sweet ..... | .... | 90 |
| Cotton ..... | .... | 90 |
| Cowpea ..... | .... | 90 |
| Cucumber ..... | .... | 90 |
| Egg plant ..... | .... | 80 |
| Fescue, Meadow | 95 | 85 |
| Kafir, corn | 98 | 90 |
| Lettuce ..... | .... | 90 |
| Melon, Musk ..... | .... | 90 |
| Melon, Water ..... | .... | 90 |
| Millett, Pearl | 98 | 90 |
| Millett, Common | 96 | 85 |
| Oats | 99 | 90 |
| Okra ..... | .... | 85 |
| Onion ..... | .... | 85 |
| Oat grass | 72 | 70 |
| Orchard grass | 70 | 70 |
| Rape | 99 | 90 |
| Rye | 99 | 95 |
| Rye grass, perennial..... | 96 | 90 |
| Rye grass, Italian..... | 95 | 80 |
| Sorghum | 96 | 80 |
| Sudan grass | 96 | 75 |
| Spinach ..... | .... | 85 |
| Squash ..... | .... | 90 |
| Timothy | 98 | 90 |
| Tomato ..... | .... | 90 |
| Turnip ..... | .... | 90 |
| Tobacco ..... | .... | 80 |
| Vetch | 98 | 70 |
| Wheat | 99 | 95 |

Provided, that nothing in this act shall be construed to require a farmer selling seeds raised by himself to comply with the provisions hereof. Proviso: Farmer selling home-raised seed.

SEC. 6. That section number twenty-one of the present law shall be amended to read as follows: That this act shall be in force from and after July first, one thousand nine hundred and twenty-one.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 236

AN ACT TO AUTHORIZE AND DIRECT THE STATE AUDITOR TO CAUSE TO BE EXAMINED THE ACCOUNTS OF ALL COUNTIES AND COUNTY OFFICERS.

The General Assembly of North Carolina do enact:

Annual examination to be made by Auditor.
Subjects of examination.
Full power given Auditor.

SECTION 1. That it shall be the duty of the State Auditor to cause to be examined at least once a year, and oftener if in the judgment of the State Auditor conditions require, all counties and county officers receiving or disbursing public funds, and that such State Auditor be and is hereby given full power to examine all accounts and all official affairs of every county office and officer receiving or disbursing public funds.

Appointment of examiners.

Certificate of cost to be sent to county commissioners.

SEC. 2. That the State Auditor shall appoint some competent person or agency, and cause said person or agency to conduct the examination authorized in this act. The said State Auditor shall determine the cost of making such examinations, and shall certify the same to the county commissioners of such county, whereupon it shall be the duty of the said board of county commissioners to cause to be paid to the State Auditor out of the public funds of county the amount so certified. In case, however, the audit shows that the county does not owe the State anything, that the cost of such audit shall be borne by the State, and that in case the audit shall be borne by the State that the State Auditor be authorized to draw his warrant upon the State Treasurer for the cost thereof, and that when the cost is borne by the county, that the county shall only pay the actual expense thereof.

Payment of cost.

Extent of inquiry.

SEC. 3. That on examination by the examiner, inquiry shall be made as to the financial condition and resources of such county; whether the laws of the State and the requirements of the statutes governing the financial affairs of the county, and the requirements of the various State officers and departments acting under the authority of law have been complied with; and also into the methods and accuracy of the accounts and reports of the officers so examined. That in addition to the foregoing subjects of inquiry the State Auditor shall have the power and authority from time to time to establish such rules and regulations as he may deem proper and necessary to carry out the purposes of this

Rules and regulations for enforcement of act.

act; and it shall be the duty of the examiner to inquire whether such rules and regulations have been duly observed.

SEC. 4. That such examination shall be made without notice; and the examiner, when engaged in making any examination provided for in this act, or when engaged in any official duty devolving upon him as such, shall have, for purposes of making an examination or inventory, right to enter into any county office and examine any books or documents contained therein or belonging thereto, and shall have access, in the presence of the custodian thereof or his deputy, to the cash drawers and cash in the custody of such officer; and shall also have the right, during business hours, to examine the public accounts of the county office under examination, or any county officer the examination of whose office is contemplated by this statute, in any depository which has such to be found in its custody, pursuant to the laws of this State.

Examination made without notice.

Right of entry.

Access to cash drawers.

Accounts in depositories.

SEC. 5. That the examiner, when engaged in making any examination of any county officer or county office as authorized by this act, be and he is hereby empowered to issue subpœnas for witnesses to appear before him in person, or to produce books and papers before him for inspection and examination. Such subpœnas shall be served by any person authorized to serve civil process from any court in this State. In case any witness duly subpoenaed refuses to attend, or refuses to produce documents, books, or papers as required in subpœnas, or shall attend and refuse to make oath or affirmation, or, being sworn and affirmed, refuses to testify when called upon to do so, then such examiner shall report the same forthwith to the State Auditor, who, if he deems it proper to do so, may apply to the resident judge or the judge holding the Superior Courts for that judicial district for the enforcement of attendance and answers to questions, or for the production of books and papers, before such judge in term or at chambers, and when so obtained and produced, such testimony or exhibits from books and papers shall be made, and become a part of the record of examination of the particular office or offices then the subject of the examination by the examiner.

Power to summon witnesses.

Service of subpœnas.

Enforcement and production of evidence.

SEC. 6. That such examiner shall also have the authority to administer oaths and to examine all witnesses, under oath, orally, or by interrogatories propounded, touching the matters under investigation and examination. Willful false swearing in such examination shall make such party guilty of a misdemeanor, and fined not exceeding one thousand dollars and imprisoned in the county jail or State's Prison not less than four months nor more than ten years.

Power to administer oaths and examine witnesses.

Willful false swearing misdemeanor. Punishment.

SEC. 7. That a report of such examination shall be made in triplicate, signed by the officer making the examination, one copy to be filed with the State Auditor, one copy with the office under investigation, and one copy with the clerk of the board of county commissioners.

Triplicate reports.

Filing reports.

Fourth copy to
Attorney-General.

SEC. 8. That in the event such examination discloses any condition which tends to show that any officer is subject to indictment or removal from office under the existing law, a fourth copy shall be provided and filed by the State Auditor in the office of the Attorney-General, who shall thereupon take such action as in his judgment the facts and circumstances warrant.

Action by At-
torney-General.

Counties having
Auditor.

SEC. 9. This act shall not apply to counties having a duly constituted county auditor whose duties require all of his time. Nothing in this act shall prohibit the State Auditor from making such examinations as he thinks necessary in counties referred to in this section: *Provided*, these counties shall not be put at any additional expense.

Examination with-
out expense to
county.

SEC. 10. This act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1921.

CHAPTER 237

AN ACT TO APPOINT JUSTICES OF THE PEACE FOR THE SEVERAL COUNTIES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Appointment.

SECTION 1. That the following named persons be and they are hereby appointed justices of the peace for their respective counties and townships in North Carolina for a term of six years, except when a different length of time is named herein, said terms to begin the first day of April, one thousand nine hundred and nineteen, or when their present terms of office expire:

Term of office.

Beginning of term.

Alamance County.

ALAMANCE COUNTY

Albright Township—E. B. Holt.

Pleasant Grove Township—W. B. Sellers.

Newlins Township—J. M. Foust, W. O. Hackney, W. M. Lewis.

Cobles Township—R. S. Shaffner, J. H. Bailiff.

Boons Station Township—J. A. White, J. J. Lambeth.

Mortons Township—W. A. Paschal, T. J. Gwynn, J. W. Garrison.

Faucetts Township—O. A. Huffman.

Graham Township—E. H. Murray, Claude Cates, O. R. Henderson.

Alexander County.

ALEXANDER COUNTY

Sharpes Township—J. A. Walden, Dock Wike.

Gwaltneys Township—J. P. Hendren.

Sugar Loaf Township—F. C. Gwaltney, Rosco T. Lowe.

Little River Township—J. N. Poole, W. L. Kerley, A. M. Chapman.

Elendale Township—Charles W. Reece, G. C. Kelley, W. C. Watts.

Whittenburg Township—L. A. Stafford, L. A. Benfield.

ALLEGHANY COUNTY

Alleghany County.

Gap Civil Township—H. M. Crouse, E. C. Andrews, Jones A. Andrews, C. W. Edwards, J. C. Roupe, J. L. Duncan.

Piney Creek Township—W. F. Parsons.

Prathers Creek Township—H. D. Estep.

Cranberry Township—W. F. Doughton, Morgan Upchurch, W. W. Rose.

Cherry Lane Township—A. A. Woodrull, Jack Spicer, S. Woodruff.

Glade Creek Township—J. W. Blevins, A. O. Corrico.

ANSON COUNTY

Anson County.

Wadesboro Township—J. A. Little.

Lilesville Township—M. C. Maness, W. R. Hough, four years.

Lanesboro Township—W. T. Allen, four years.

Burnsville Township—G. H. Parker, four years.

Ansonville Township—Y. H. Allen, O. E. Ross, four years each.

ASHE COUNTY

Ashe County.

(All for this county appointed for four years each.)

Chestnut Hill Township—J. E. Gentry, J. A. Garvey, H. L. Goodman, S. S. Revis.

Clifton Township—Fieldon Richardson, J. F. Miller, R. A. Fee, W. M. Roten.

Creston Township—W. J. McEwen, J. R. McMillen.

Grassy Creek Township—J. A. Pierce, Eugene Duvall, A. J. Blevins.

Hilton Township—Emory Spencer.

Horse Creek Township—Arthur Rose, Jesse Goss, Adolphus Tucker.

Jefferson Township—J. F. Scott, Eugene Scott, W. T. Colvard.

Laurel Township—G. C. Miller, S. C. Kilby, J. E. Oliver, W. S. Robinson.

North Fork Township—W. F. Lewis, Joseph Sutherland.

Old Field Township—I. E. Duncan, Troy Gentry, J. W. Duncan.

Peak Creek Township—J. D. Bare, W. L. Miller, M. V. Hoppers.

Pine Swamp Township—W. H. Owens, J. R. Johnston, H. H. Lumby, Alfred Johnson.

Piney Creek Township—I. H. Stuart.

Walnut Hill Township—Avery Oliver, Jesse Demery.

West Jefferson Township—J. W. Bowles, C. O. Parsons, P. T. McNeill.

Obids Creek Township—D. H. Burgess.

AVERY COUNTY

Avery County.

Cranberry Township—W. B. Teaster, W. W. Hughes, W. W. Pyatte, J. M. Hodges.

Beech Mountain Township—J. F. McQuire, W. B. Norris.
Linville Township—J. L. Hartley, Joe B. Martin.
Roaring Creek—John Hicks, Tenney Grifeth.
Wilson's Creek Township—Gus Coffey, Luther Crump.
Banner's Elk Township—Thomas J. Whitehead, R. L. Lowe.
To River Township—Baxter Franklin, J. B. Burleson, Wood Hall, Mrs. R. L. Wiseman.
Altamont Township—G. E. Welds, Wilson Stomay.

Beaufort County.

BEAUFORT COUNTY

Long Acre Township—W. H. Woten, J. Z. Bowen, J. R. Ashby, L. H. Cutler, Henry L. Harvey.
Chocowinity Township—Wilbert H. Waters, Henry H. Hill.
Richland Township—F. V. Stilley.
Bath Township—L. M. Hudnell.
Washington Township—Lillian J. Hale, two years.

Bertie County.

BERTIE COUNTY

Windsor Township—W. S. Pritchard, W. D. White, W. T. Heckstall, Albert F. Castellow, John C. Bell, W. M. Sutton, Jr., C. W. Mizzell, A. C. Mitchell.
Merry Hill Township—T. A. Smithwick, G. W. Capehart, John T. Keeter, R. J. Shields.
Whites Township—J. H. Lawrence, John T. Hoggard, W. L. Baker, C. P. Daniel, S. B. Adams, F. W. Leary.
Colerain Township—J. W. Rayner, J. B. Mitchell, W. S. Taylor, C. B. Morris, E. T. Forehand, L. A. Perry, L. P. Freeman, Lod H. White.
Mitchells Township—J. Lawrence Harrington, Jesse Hoggard, W. M. Parker, James H. Mitchell, M. Gaither Mitchell, L. J. Godwin, A. B. Burden.
Roxobel Township—E. C. Early, W. J. Watson, W. L. Rawls.
Woodville Township—J. T. Veale.
Snakebit Township—C. W. Spruill, Jr., John P. Slade, A. V. Cobb.
Indian Woods Township—Frank Harden.

Bladen County.

BLADEN COUNTY

Turnbull Township—B. F. Tatum.
Whiteoak Township—T. B. Melvin.
Abbotts Township—W. J. McEwen.
Bethel Township—O. G. Parker.
Carver's Creek Township—J. K. Nickolson.
Hollon Township—Harry Fisher.
French's Creek Township—E. H. Anders.
White Oak Township—T. B. Melvin.
Lake Creek Township—D. McL. Shaw.

BRUNSWICK COUNTY

Brunswick County.

- Waccamaw Township*—E. G. Smith, B. I. Jenrette, C. H. King,
J. H. Milligan.
Shallotte Township—B. K. Gore, L. D. Long.
Town Creek Township—E. O. Bohan.
Northwest Township—Frank Russ, S. F. Williams.

BUNCOMBE COUNTY

Buncombe County.

- Asheville Township*—R. C. Sales, M. A. Creasman, J. M. Lovick,
James McDowell, C. W. Malone, A. H. Felmet, J. B. Erwin, Will
Wyatt, E. B. Atkinson, G. W. Fanchild, A. L. Boight.
Limestone Township—Mark Merrill, C. C. Pettitt, Frank Fletcher.
Sandy Mush Township, No. 2—W. H. Worley.
Fair View Township—Ben F. Merrill.
French Broad Township—Ed. S. DeBruhl.
Ivy Township—A. C. Dillingham.
Upper Homing Township—T. F. Hall.
Reems Creek Township—C. P. West.

BURKE COUNTY

Burke County.

- Siler Creek Township*—T. R. Neal, S. A. Matthews, P. C. Eng-
land, M. A. Taylor, Will Gurley.
Icard Township—Luther Lowman.
Lovelady Township—P. A. Bellinger, W. A. Carswell.
Linville Township—J. L. Wise.
Upper Fork Township—Waits Cook, J. P. Bumgardner.

CABARRUS COUNTY

Cabarrus County.

- No. 6 Township*—G. M. Cress, George Watts.
No. 8 Township—A. Cromwell.

CALDWELL COUNTY

Caldwell County.

- Lenoir Township*—J. A. Bush, Sr.
Gainwell Township—Boon King.
Little River Township—Manuel McRary, four years.

CAMDEN COUNTY

Camden County.

- South Mills Township*—Charles Norris.
Courthouse Township—S. B. Saymore.
Shiloh Township—W. W. Morrisette, J. B. Burgess, M. S. Bur-
gess, four years.

CARTERET COUNTY

Carteret County.

- Portsmouth Township*—Jodie Stryron.
Cedar Island Township—Willis Gillikin, John M. Goodwin.

Hunting Quarter Township—L. H. Hardy, Howard Fulcher, William Fulcher, Andrew Mason, J. E. Mason, J. W. Davis, H. H. Davis.

Smyrna Township—I. D. Smith, C. L. Fulcher.

Beaufort Township—L. J. French.

Morehead Township—George Smith.

Newport Township—Rufus Garner.

Merrimon Township—Charles Nelson, Sr.

Hawkes Island Township—W. H. Gurthia, Charles Hancock.

White Oak Township—L. B. Ennett, W. F. Taylor.

Caswell County.

CASWELL COUNTY

Dan River Township—T. S. Harrison, R. L. Mitchell, George W. Smith.

Hightower Township—J. D. Burton, Dallen Hester.

Leasburg Township—S. P. Newman, George Connally, Annie Belle Thompson.

Yanceyville Township—John H. Kerr.

Pelham Township—Alton V. Brackin.

Milton Township—S. M. Jones.

Chatham County.

CHATHAM COUNTY

Bear Creek Township—J. F. Gilliland, B. A. Phillips, M. C. Yow.

Baldwin Township—T. J. Hearne.

Gulf Township—H. A. Russell, D. W. Tally.

Hadley Township—A. F. Whitaker.

Matthews Township—Jesse B. Allred.

New Hope Township—W. M. Roundy, N. J. Wilson, Robert Farrell.

Oakland Township—L. D. Johnson.

Williams Township—Robert L. Ward, James Womble, Kemp B. Cole.

Cherokee County.

CHEROKEE COUNTY

Murphy Township—Julius B. Martin, Rolin Carter, Alfred Hall, Eli Palmer, George Hembree, A. B. Wells, T. N. Bates, John M. Leatherwood, George F. Hendrix, Eli Sudderth, A. F. Cunningham, two years; C. C. Haas, four years; Sam Capps, four years.

Valley Town Township—D. S. Russell, John R. Leach, James Bryson.

Beaverdam Township—G. J. Crow, Sam Chambers.

Notla Township—Robert King, P. A. Mauney, James M. Kilpatrick, John Shield, Ed. Barber, J. W. Blackwell, four years; James E. Graham, four years.

Shoal Creek Township—W. F. Hill, A. T. Raby, Lon Raper.

Hot House Township—Bowman Harris, T. T. Johnson.

CLAY COUNTY

Clay County.

Haysville Township—Early Anderson.
Succowater Township—L. M. Coleman.
Brasstown Township—John Green.
Hiawasses Township—Henry Crawford.
Shooting Creek Township—Volley Davenport.
Tusquittee Township—H. E. Moore.

CLEVELAND COUNTY

Cleveland County.

No. 2 Township—J. W. Ryncer.
No. 6 Township—Landon McSwain.
No. 9 Township—Syleames Gardner.
No. 8 Township—P. S. Gettys.

CURRITUCK COUNTY

Currituck County.

Crawford Township—J. L. DeCormis, A. D. Sawyer, four years.
Poplar Branch Township—C. D. Newbern, A. F. Lane, four years.
Mayock Township—R. E. West.

COLUMBUS COUNTY

Columbus County.

(All for this county appointed for four years each.)

Bolton Township—A. T. Clark, J. W. Dale.
Bug Hill Township—Cleveland Cox, W. A. Marlowe, G. C. Cox.
Bogue Township—J. G. Tedder, S. J. Batten, George Priest.
Chadbourn Township—J. G. White, Forney Gore.
Fair Bluff Township—E. M. Worley, I. L. Green, T. E. Bardin, J. E. Waddell.
Lees Township—E. G. Wattes, Daniel Norris, James Formyduval, B. A. Marlowe.
Ransom Township—D. W. Wells, J. L. Lennon, F. L. Jernegan.
Tatums Township—F. H. Britt, D. F. Kelley.
South Williams Township—F. C. Wright, Auty Baldwin, S. H. Boswell.
Williams Township—J. W. Jordan, W. J. McPherson, C. H. Harrelson, M. Wright, E. W. Todd.
Whiteville Township—J. C. Hooks, T. F. Collier, Luther McLamb, J. R. Maxwell.
Western Prong Township—W. O. Page, June Wooten.
Welches Creek Township—H. S. High, Troy Baldwin, J. M. Brown.
Waccamaw Township—J. C. Nye, J. A. Powell.

CRAVEN COUNTY

Craven County.

No. 1 Township—C. J. Heath, I. J. Broadhurst, W. O. Clark, B. R. Warren, E. F. Adams, J. W. Huff, G. A. Whitford.

No. 2 Township—W. H. Whitfield, A. J. Holton, Jr., W. H. Whitford.

No. 3 Township—J. S. Robinson.

No. 5 Township—J. D. Martin, J. B. Beckton, I. M. Howard, J. S. Morton.

No. 6 Township—W. J. Wynn.

No. 8 Township—R. J. Disosway.

Cumberland
County.

CUMBERLAND COUNTY

Cross Creek Township—C. M. Watson, N. D. M. Clark, W. M. McMilliam, R. A. Murchison, Adolphus Cheek, J. R. Vann, J. T. Mechem.

Carvers Creek Township—W. J. Darden, J. B. Wilkins.

Cedar Creek Township—J. H. Faircloth, S. T. Averitt.

Beaver Dam Township—E. S. Smith, J. D. Jossup, D. N. Beard.

Grays Creek Township—W. A. Clark, W. D. Gaster.

Flee Hill Township—W. G. Holmes, Nathan Williams.

Rockfish Township—Joe Bynum, J. L. Smith.

Pierce Hill Township—F. H. Overby.

Manchester Township—D. M. Fairley, O. E. Waddell.

Seventy-first Township—J. A. Graham, Erwin McGill.

Black River Township—W. M. Pope, J. G. Williams.

Dare County.

DARE COUNTY

Nags Head Township—W. S. Davis, U. G. O'Neal.

Davidson County.

DAVIDSON COUNTY

Healing Springs Township—L. A. H. Rogers, W. P. Kinney.

Abbotts Creek Township—S. J. Frasier, Harvey Teague.

Alleghany Township—J. F. Stokes.

Boone Township—W. D. Simerson, L. T. Snider.

Reedy Creek Township—Roy Hill.

Silver Hill Township—John L. Nance, A. V. Miller.

Conrad Hill Township—T. G. Kindley.

Emmons Township—C. H. Surratt.

Arcada Township—C. C. Weesneer.

Jackson Hill Township—William Badgett.

Yadkin College Township—J. T. Williamson.

Midway Township—C. W. Rothrock.

Lexington Township—E. A. Rothrock, J. W. Broadway, J. F. Hedrick.

Tyro Township—W. J. Giles, D. C. Craver.

Thomasville Township—J. C. Green, J. A. Elliott, A. C. Eskridge.

Abette Township—J. L. Reece.

Cotton Grove Township—D. M. Feezer, G. W. Surratte.

Hampton Township—J. L. Nelson.

DAVIE COUNTY

Davie County.

Calahan Township—J. G. Glascock, four years; J. L. Cartner, two years; W. F. H. Ketchey, four years.

Farmington Township—M. J. Hendricks, four years; L. J. Horn, two years.

Jerusalem Township—P. S. Stewart, four years; C. D. Lefler, two years; T. I. Caudell, four years; S. R. Bessent, two years.

Mocksville Township—J. B. Cain, four years; V. E. Swain, two years.

Shady Grove Township—H. T. Smithdeal, four years; C. D. Peebles, two years..

DUPLIN COUNTY

Duplin County.

Rock Fish Township—W. B. Register, G. H. Blanton.

Faison Township—S. A. Bowden.

Glisson Township—John W. Waters.

Cypress Creek Township—James Cooper, W. R. Shalor.

Rose Hill Township—L. Bradshaw.

Wolfscape Township—A. H. Whitfield.

Smiths Township—LaFayette Smith, W. J. Kennedy, R. E. Shepard.

DURHAM COUNTY

Durham County.

Durham Township—G. W. Upchurch, L. G. Cole.

Oak Grove Township—A. C. Weatherly, S. M. Smith, Adolphus Carpenter.

Mangum Township—John Q. Umstead, W. A. Carver.

Carr Township—Claude Beavers.

EDGECOMBE COUNTY

Edgecombe County.

No. 2 Township—D. B. Cobb, two years; J. B. Warren, two years.

No. 8 Township—W. G. Howell.

No. 14 Township—C. E. Hinton.

FORSYTH COUNTY

Forsyth County.

Bethania Township—J. G. Clayton, two years; J. A. Simmons.

Winston Township—P. T. Lehman, two years.

Broadway No. 2 Township—R. E. Cladfelter, two years.

Vienna Township—W. H. Hicks, two years.

Bellows Creek Township—James G. Fulton, Jr., J. W. Fare, Eugene Linville.

Old Town Township—Carl E. Hines.

Clemmonsville Township—R. H. Pichens.

Salem Chapel Township—Joe F. Grubbs.

FRANKLIN COUNTY

Franklin County.

Cedar Rock Township—J. O. Sledge.

Gaston County.

GASTON COUNTY

Cherryville Township—R. R. Mauney, Chester A. Black, D. A. Stroup, Ed. C. Stroup.

Riverbend Township—J. R. Rogers.

South Point Township—A. M. Suggs.

Crowders Mountain Township—I. A. White, E. J. Rhyne.

Gates County.

GATES COUNTY

Gatesville Township—W. T. Cross, S. J. Haynes, W. S. Wilkins.

Hall Township—R. C. Cowper, John T. Williams.

Hosletts Township—W. M. Matthews, W. E. Cross, W. J. Boone, J. C. Holland.

Holly Grove Township—Martin Kellogg, E. F. Beaman, J. E. L. Morgan.

Hunters Mill Township—J. W. Overman.

Mintonsville Township—David Hollowell, R. O. Hobbs, J. B. Hathaway.

Graham County.

GRAHAM COUNTY

Stecoial Township—J. H. Andrews.

Yellow Creek Township—Shermon Jenkins, Onley Williams.

Chcoia Township—John B. Styles.

Greene County.

GREENE COUNTY

Ormonds Township—Holton Edwards.

Guilford County.

GUILFORD COUNTY

High Point Township—J. D. Suttentfield, W. G. Brown.

Oak Ridge Township—W. J. Stafford.

Washington Township—B. A. Busick.

Green Township—G. M. Anuck, L. W. Causey.

Gilmer Township—D. H. Collins, R. E. Simes.

Morehead Township—J. R. Coffey, G. G. Hendrix.

Bruce Township—J. M. Burton.

Friendship Township—W. H. Blaylock.

Halifax County.

HALIFAX COUNTY

Enfield Township—S. B. Holloway, Sr., B. A. Whitley, S. Meyer, J. R. Holliday, A. M. Atkinson.

Brinkleyville Township—D. S. Moss, W. D. Knight, E. L. Lee, J. L. Alston.

Scotland Neck Township—W. E. Smith, S. A. Partin.

Roseneath Township—Rossie Bradley, Rufus Cherry.

Harnett County.

HARNETT COUNTY

Anderson's Creek Township—Daniel McCormick, A. A. West, Sr.

Averasboro Township—J. W. Whitehead, George F. Owens, C. H. Tripp, E. B. Warren, J. L. Hodges.

- Barbecue Township*—E. P. Harrington.
Black River Township—J. A. Hockaday, G. W. Partin, W. A. Johnston, N. A. Matthews, J. L. Tally.
Buckhorn Township—J. D. Champion, J. W. Holt, C. A. Dewar, R. W. McDonald.
Duke Township—O. R. Simpson, Al. Oldham, J. F. Lynch.
Hector's Creek Township—W. M. Pearson, M. J. Senter, D. R. Smith, B. S. Mann.
Grove Township—T. D. Stewart, H. A. Turlington, T. V. Stewart, Rolvin McLeod, C. D. Stewart.
Johnsonville Township—W. A. Stewart, R. B. Cameron.
Lillington Township—A. M. Shaw, Mrs. Hiram Baggett, A. S. Johnson.
Neill's Creek Township—N. A. Stewart, D. D. Johnson.
Stewart's Creek Township—Daniel Campbell.
Upper Little River Township—M. J. McNeill, W. L. M. Harrington, A. R. Suggs, W. H. Salmon.

HAYWOOD COUNTY

Haywood County.

- Beaverdam Township*—J. N. Mease, B. W. Hall, W. S. Smathers, and R. Russell, four years.
Clyde Township—Will Byers, A. G. Osborne, four years; J. M. Fish, four years.
Crabtree Township—O. O. Sanford, W. R. Medford.
Cattaloochee Township—Jarvis Palmer.
Cecil Township—F. L. Justice.
Ivy Hill Township—Jack Turner, Dave Plott, four years.
Pigeon Township—J. W. Moore, J. M. Welch, four years; W. W. Wilson, four years.

HENDERSON COUNTY

Henderson County.

- Blue Ridge Township*—C. C. McCall, W. W. Walker, B. A. Merrill.
Clear Creek Township—R. M. Pryor, Samuel Pittills.
Crab Creek Township—R. J. Fletcher, John Brown, C. H. Ledford.
Edneyville Township—Columbus Oates, A. S. Edney, W. F. Pryor, A. L. Maxwell, T. A. Whitaker.
Green River Township—J. O. Bell, H. E. Erwin, J. A. Andrews, W. T. Pace.
Hendersonville Township—J. P. Patton, R. M. Oates, C. S. Whitaker, T. L. Durham, A. O. Jones.
Hoopers Creek Township—Frank Smith, F. P. Wilkie, R. D. Garren.
Mills River—J. D. Osborne, Lucious Moore, L. L. Johnson.

HERTFORD COUNTY

Hertford County.

- Murfreesboro Township*—D. L. Parker, Isaac Pipkin, B. B. Winborne, J. J. Parker.

Ahoskie Township—J. H. Mitchell, J. R. Garrett, J. J. Askew, C. N. Pruden, C. C. Sessoms, A. C. Moore.

St. Johns Township—I. J. Askew, J. E. Matthews, N. J. Minton, A. M. Brown.

Harrellsville Township—J. L. Smith, E. V. Grisson, W. E. Miller.

Maney's Neck Township—C. T. Whitley, J. B. Ferguson, J. C. Taylor, J. B. Majette, E. T. Darden.

Winton Township—J. W. Boone, A. T. Newsome, H. H. Jones, W. D. McGlaughan, G. E. Holloman, W. L. Daniel.

Hyde County.

HYDE COUNTY

Swan Quarter Township—Joseph Tunnell, four years.

Currituck Township—Henry Berry, two years.

Lake Landing Township—Eugene B. Bell, Blount Credle, two years; Warren Watson, four years.

Englehard Township—Stephen Cox, two years.

Ocrocoke Township—Ike O'Neal, two years.

Iredell County.

IREDELL COUNTY

Barringer Township—A. F. Craven, O. A. Murdock, S. H. Houston.

Bethany Township—N. F. Blackwelder, T. L. Adams.

Chambersburg Township—G. W. McNealy, D. L. Webb.

Concord Township—W. H. Hunter, L. C. Stevenson, G. W. Harris.

Cool Springs Township—W. S. Page, C. H. Knox.

Davidson Township—T. Ephraim Ervin, Fulton Fisher.

Eagle Mills Township—Marvin W. Smith, J. R. Joyner, J. E. Critz.

Fallstown Township—J. W. Clerk, G. M. Young, Charles L. Clark.

New Hope Township—J. P. Williams, E. F. Cass, Ingram Jolly.

Olin Township—S. A. Padgett, S. R. Jurney.

Sharpsburg Township—R. E. Hill, R. E. King, D. N. McLelland.

Shiloh Township—R. L. Bradford, M. A. Abernathy, W. F. Pressley.

Turnersburg Township—Dr. W. G. Nicholson, E. S. Massey.

Union Grove Township—Henry P. Vanhoy, Robert Holmes.

Coddle Creek Township—C. V. Voils.

JACKSON COUNTY

Barkers Creek Township—W. M. Brown.

Scotts Creek Township—M. J. Henry.

Johnston County.

JOHNSTON COUNTY

Banner Township—E. A. Surles.

Beulah Township—N. R. Pike, A. G. Hooks, Gladys Kirby, P. H. Etheridge.

Clayton Township—L. H. Champion.

Micro Township—C. H. Fulghum, J. D. Creech.

Oncal's Township—John William Godwin, William H. Godwin.

Boon Hill Township—John E. Creech, C. H. Hall.

Bentonsville Township—John Lawhorn.

Pleasant Grove Township—Ed. S. Coats.

JONES COUNTY

Jones County.

Pollocksville Township—F. H. Toy, G. W. White, L. R. McDaniel, W. F. Banks.

White Oak Township—C. M. Mattocks, J. H. Wynn, Raleigh Collins.

Trenton Township—J. B. Hawkins, C. M. Mallard, John J. Jarman, Jr., Eb. Noble.

Cypress Creek Township—W. E. Brown, Lather Philyow.

Tuckahoe Township—G. G. Noble, J. J. Turner, N. D. Westbrook.

Chinquapin Township—F. J. Koonce, Wayne N. Koonce.

Beaver Creek Township—Zeb Jones, Sylvester Snead, F. W. Pallock.

LEE COUNTY

Lee County.

Jonesboro Township—C. A. Hamilton.

LENOIR COUNTY

Lenoir County

Kinston Township—Charles Bagby.

LINCOLN COUNTY

Lincoln County

North Brook Township—J. C. Beam, C. E. Carpenter, George I. Grigg.

Harrows Creek Township—W. D. Warlick, L. E. Houser, D. C. Killian, D. T. Goodman.

Lincolnton Township—John E. Carpenter, R. B. Gates, D. F. Campbell.

Ironton Township—R. F. Goodson, Belvis Bolinger, T. T. Deer, W. W. McConnell.

Catawba Springs Township—P. A. Thompson, R. J. Nixon, O. R. Edwards, Vance C. Wilkinson.

MACON COUNTY

Macon County.

Franklin Township—Jim Mann, John Blain, Albert Ramsey, W. E. Sanders.

Mill Shoal Township—E. V. Ammonds, James Roby.

Elijay Township—Will Landrum, Horace Tilley.

Sugar Folk Township—Charlie Shook.

Highlands Township—J. Q. Pierson.

Cowee Township—Frank Browning, W. C. Sheffield.

Smiths Bridge Township—Robert Cabe.
Nantahala Township—G. W. Stepp.
Burnington Township—Robert Ramsey.
Flats Township—Roy Bryman.

Madison County.

MADISON COUNTY

No. 1 Township—Kelsey Briggman, J. A. Dennis.
No. 2 Township—R. L. Tweed, McKinley Cook.
No. 7 Township—Tom Ball.
No. 16 Township—J. J. Briggs, E. M. Wild.

Martin County.

MARTIN COUNTY

Cross Roads Township—George D. Gurganus, four years.

McDowell County.

MCDOWELL COUNTY

Marion Township—W. B. Ratliffe, B. F. Corpening, J. C. Burnett, D. A. Fox.
North Cove Township—J. A. Good, T. T. Wright, E. E. English, R. H. Hennessee.
Nebo Township—J. F. Wislon, L. C. Parks, J. W. Ballew.
Bracketts Township—G. F. Rhom, W. C. Raburn.
Montford Cove Township—L. H. Miller, M. J. Harris.
Glenwood Township—E. G. Goforth, J. T. Davis, J. M. Haney.
Crooked Creek Township—Julius Bird, Clarence Gilliam.
Broad River Township—Will Nanney, Hicks Morris, W. F. Stroud.
Old Fort Township—E. M. Tate, Willard Silver.

Mecklenburg County.

MECKLENBURG COUNTY

Charlotte Township—J. Louis Spencer, W. M. Beattie, D. M. Abernathy, Walter Brem, Thomas W. Dixon, Frank D. Alexander.
Steel Creek Township—John L. Millwee, C. B. Choat, Mrs. R. E. McDowell.
Providence Township—L. H. Robinson, L. S. Knox.
Clear Creek Township—W. H. Beaver, D. A. Henderson, R. J. McEween.
Deweese Township—Joe A. Sheriff, T. P. Howard, W. S. Blakeley.
Lemley Township—M. M. Blythe.
Long Creek Township—A. W. King, W. Mack Vance.
Paw Creek Township—N. A. Cathey, G. L. Neal.
Morning Star Township—W. L. Hood, R. J. Harkey.
Pineville Township—R. B. Johnson.

Mitchell County.

MITCHELL COUNTY

Bakersville Township—Mora Anderson, W. L. Stewart, J. H. Davis, Ed. Hensley, R. B. Turner.

Bradshaw Township—John W. Webb, W. M. Whitson, Reuben Bennett, J. D. Bradshaw.

Cane Creek Township—T. A. Buchanan, L. F. Woody, Bill H. Greene, Harvey Whitson.

Fork Mountain Township—D. M. Cooke, Dee Phillips, Harrison Higes, Wash Street.

Grassy Creek Township—Robert M. Hall, Charlie S. Dale, R. B. Harrison, Lydia Holman, Paul Rose, Landon Young, John McKinney, W. M. Wiseman.

Herrell Township—Jeter Gouge, W. G. Honeycutt, Arthur Hopson, Wilson Street, Is Masters.

Little Rock Creek Township—James Ledford, Fred Gauge, W. H. Biddix.

Poplar Township—McD. Peterson, Zack Peterson.

Red Hill Township—James Slagle, Bill Gage, Lacey Phillips.

Snow Creek Township—M. V. Buchanan, Dass Buchanan, Tarp Ellis.

MOORE COUNTY

Moore County.

Bensalem Township—Fuller Monroe, E. W. Bost.

Carthage Township—A. J. Lawhon, M. McL. Kelly.

Sheffield Township—E. R. Brown.

Ritters Township—L. B. Ritter, N. I. Finison, B. F. Howard.

Deep River Township—W. J. Wadsworth, John Willcox.

Greenwood Township—L. McL. McKeithen.

McNeills Township—V. T. Cheatham, Martin Blue, J. N. Stroud, W. D. Matthews.

Sand Hills Township—L. L. Johnson, John Campbell.

Mineral Springs Township—Lounie Blue, J. A. Wicker, I. C. Sledge, M. L. Morris.

NASH COUNTY

Nash County.

Baileys Township—L. R. Finch, G. R. Finch, R. C. Glover, M. C. Oneal, W. A. Privette, I. D. Boswell.

Ferrell Township—W. E. Horner, W. B. Bergeon, J. P. Chamblee, Vernon Cane, G. R. Strickland.

Rocky Mount Township—J. W. Gresson.

Jackson Township—J. L. Dillard, J. I. Baines, W. D. Farmer.

NEW HANOVER COUNTY

Harnett Township—L. L. Hanby.

Wilmington Township—C. W. Woolard, N. J. Williams.

NORTHAMPTON COUNTY

Northampton County.

Gaston Township—J. H. Allen, R. H. Gray.

Jackson Township—Edwin Wright.

Kirby Township—C. H. Garriss.

Occoneechee Township—W. H. Joyner, D. T. Taylor.

Rich Square Township—Isaac Carter, W. E. Spivey, E. A. Huggins.

Roanoke Township—J. R. Baugham, P. T. Hicks, W. F. Nelson, J. B. Lassiter.

Seaboard Township—J. T. Long, H. L. Stephenson, B. S. Stancell.

Pleasant Hill Township—W. L. Weid.

Wiccacanee Township—Columbus Deloatch, H. P. M. Garris, S. G. Boone, M. S. Bridges.

Onslow County.

ONSNOW COUNTY

White Oak Township—E. B. Marshall.

Swansboro Township—C. S. Pittman, W. D. Sanders, D. G. Ward.

Orange County.

ORANGE COUNTY

Little River Township—W. A. Allison, Luther C. Tilley.

Cedar Grove Township—T. L. Oliver, W. A. Boon.

Hillsboro Township—A. B. Summey.

Bingham Township—Effie Thompson, W. E. Loyd.

Pamlico County.

PAMLICO COUNTY

No. 1 Township—H. H. Barrow, two years.

No. 2 Township—W. Daniels, James W. Cary, two years each.

No. 4 Township—J. S. Leary, W. K. Jones, two years each.

Pasquotank
County.

PASQUOTANK COUNTY

Newland Township—W. J. Williams, George W. Harris.

Providence Township—Samuel Lofton, Dennis Overman.

Nixonton Township—G. W. Cartwright, J. G. Hollowell.

Salem Township—James C. James, C. H. Ball.

Mount Hermon Township—T. C. Perry, Oscar Bundy.

Pender County.

PENDER COUNTY

Canetuck Township—J. M. Marshall, S. E. Pridyen, Z. V. Carbett.

Holly Township—G. W. Meeks, N. H. Rowe, W. R. Marshburn.

Burgaw Township—A. C. Blake.

Grady Township—L. W. Malpass.

Rocky Point Township—W. W. Nelson, J. D. Hocutt.

Top Sail Township—E. T. Hall, W. S. Atkinson, J. C. Nixon, C. W. Futch.

Perquimans
County.

PERQUIMANS COUNTY

Parkville Township—T. C. Stoej.

Hertford Township—Guy Newby.

Bethel Township—T. J. Long.

New Hope Township—W. E. Bogue.

Belvidere Township—J. G. Joliff.

PERSON COUNTY

Person County.

Roxboro Township—W. J. Winstead, W. I. Newton, R. G. Cole, James H. Whitt, W. B. Walker.

Woodsdale Township—M. T. Carver, R. D. Bailey, Walter G. Clayton.

Flat River Township—C. C. Garrett.

Mt. Tislah Township—Dorsey Newton.

Olive Hill Township—F. D. Long, T. C. Wagstaff, Otto Clayton.

Allensville Township—D. C. Moore, Stephen P. Gentry, Jr.

Bushy Fork Township—N. D. Harris, Arthur Whittfield.

Cunningham Township—G. L. Cunningham, J. R. Franklin, C. C. Oakley.

Holloways Township—G. E. Woody, J. B. Barrett.

PITT COUNTY

Pitt County.

Chicad Township—J. Marshall Cox, four years.

POLK COUNTY

Polk County.

Cooper Gap Township—W. H. Leadbetter, George Taylor, T. C. Lamter, Aden Whiteside.

White Oak Township—N. D. Moore.

Saluda Township—J. C. Thompson, H. C. Thomson, H. L. Capps.

Tryon Township—Robert C. Leonard, James C. Fisher.

RANDOLPH COUNTY

Randolph County.

Trinity Township—Luther B. Frazier, J. H. Elder, Chas. F. Floyd.

New Market Township—H. H. Holland, S. L. Adams, Walter S. Davis, Robert C. Hanner, Wesley Ridge, Geo. G. Gray.

Level Cross Township—R. J. Pierce, Wade Causey, Roddy Fields.

Providence Township—Geo. W. Pugh, P. A. Routh, O. T. Macon.

Liberty Township—J. E. Stroud, W. B. Owen, R. C. Palmer.

Tabernacle Township—R. J. Alexander, S. M. Delk.

Back Creek Township—D. T. McCain, E. F. Walker, W. B. Fulton.

Randleman Township—Jas. P. Heath, Samuel A. Frazier, M. S. Sherwood, James A. Russell.

Franklinville Township—John N. Cagle, R. R. Bain, William T. Wrenn.

Columbia Township—J. R. Steele, Chas. M. Staley.

Concord Township—H. N. McMasters.

Cedar Grove Township—C. T. Luck, E. Whatley.
Grant Township—Wm. Cox, C. O. Ingold, P. F. Spoon.
Pleasant Grove Township—John Cox, J. M. Brown.
Union Township—N. C. Lucas, James T. Strider.
Brower Township—G. F. Gatlin, John L. Kearns, O. K. Leach.
Asheboro Township—John M. Caviness.
Coleridge Township—J. E. Stout, S. C. Cox.

Robeson County.

ROBESON COUNTY

Saddle Tree Township—G. S. Harrell.
Marton Township—J. S. McRae.
Lumberton Township—A. E. White, Spurgeon Small, Gerald Pitman, F. Grove Britt.
Orrum Township—G. W. Lawson, Marshal Shepard.
Howellsville Township—N. A. Kinlaw, T. W. Maxwell.
Pembroke Township—A. S. Locklear.
Rowland Township—A. T. McKellar, C. J. McCallum, W. L. Buck.
Thompson Township—E. Wheeler Stone, W. L. Price, J. F. Johnson.
Red Springs Township—Reuben J. Brown, L. M. Cook, J. Warren Curry, J. B. Humphrey.
Parkton Township—J. Q. Parnell, F. N. Fisher.
Bank Swamp Township—M. M. Singletary, W. N. Townsend.
Burnt Swamp Township—Ira Prevatte.
Whitehouse Township—G. E. Morgan, Oliver Page.

Richmond County.

RICHMOND COUNTY

Steeles Township—S. F. Key.
Marks Creek Township—J. R. Gordon, N. D. McDonald.
Rockingham Township—A. B. Nicholson, H. L. Gurthrie.

Rockingham County.

ROCKINGHAM COUNTY

Williamsburg Township—T. H. Pritchett, A. A. Walker, George Faucett, Edd Matkins.
Reidsville Township—P. H. Williamson, W. D. Hightower, Robert P. Mitchell, Major T. Smith.
New Bethel Township—W. I. Witty.
Leaksville Township—T. B. Butler, John Clinton, N. H. McCollum.

Rowan County.

ROWAN COUNTY

China Grove Township—W. L. Kimball, T. S. Wilkie, P. E. Wright.
Salisbury Township—J. D. Heillig, J. M. Brown, H. C. Trott, Joseph C. Kesler, E. H. Miller, T. W. Summersett.
Franklin Township—Frank Foard.

Unity Township—J. H. Thompson, Frank R. Bailey, R. A. Lyerly.

Scotch Irish Township—F. N. Bryan, W. A. Steel, J. Lyerly.

Cleveland Township—W. F. Thompson, C. R. Wood, D. J. Scott.

Mt. Ulla Township—D. E. Overcash, P. G. Edifinston.

Steel Township—J. S. Hall, C. T. Beeker.

Locke Township—R. L. Lingle, Luther M. Sofrit.

Atwell Township—A. L. Deal.

Gold Hill Township—C. F. Montgomery, Geo. H. Peeler, C. A. Holshouser.

Litaker Township—John D. A. Fisher, R. A. Raney.

Providence Township—A. M. Eller, Joseph A. Miller.

RUTHERFORD COUNTY

Rutherford
County.

Sulphur Springs Township—C. E. Owens, R. A. Harris.

Gilkey Township—H. F. Killian, Z. B. Flack.

Green Hill Township—John Taylor, B. K. Hampton, Geo. Biggerstall, John Latimore.

Chimney Rock Township—M. R. Williams.

Camp Creek Township—Henry Forney.

Morgan Township—E. D. Koon.

SAMPSON COUNTY

Sampson County.

Mingo Township—D. M. Williford, Ira Baggett.

North Clinton Township—John A. Beaman.

Westbrooks Township—Joseph R. Westbrook.

Piney Grove Township—M. F. Troublefield.

SCOTLAND COUNTY

Scotland County.

Laurel Hill Township—L. P. Gibson, Raymond Monroe, C. C. Sneed.

Williamson Township—D. T. Wright, F. L. Rachels, Donald McQueen, V. C. Mason, W. D. Reynolds, W. T. Wright.

Stewartsville Township—C. G. Terry, J. S. Thompson, S. J. Siler, H. O. Covington, E. P. Jones, R. E. Lee, Julia Stewart.

Spring Hill Township—Neal A. McKay, A. E. Shaw, D. L. McLaughlin.

STANLY COUNTY

Stanly County.

South Albemarle Township—J. E. Kluttz, H. L. Moore, two years.

North Albemarle Township—L. C. Russell, L. Rufus Tucker, two years.

Tyson Township—W. A. Hough.

Big Lick Township—H. P. Efird, Q. E. C. Coble.

Furr Township—R. W. Simpson, V. L. Mills, Wade H. Love.
Almond Township—David S. Lippard, John L. Cauble, M. M. Furr.
Ridenhour Township—M. D. Brooks, M. J. M. Misenheimer.
Harris Township—J. A. Bunch.
Endy Township—D. P. McSwain.
Center Township—S. J. Lentz, Fred S. Kidman, two years.
Harris Township—R. J. Ross.
Ravenhour Township—J. A. Rowland.

Stokes County.

STOKES COUNTY

Meadows Township—W. R. Petree, J. W. Fowler, G. W. Chaffin.
Danbury Township—Walter Petree, J. William Morefield, N. A. Martin, C. S. Pitzer.
Yadkin Township—Banner Young, James R. Caudel, Riley F. Fulk, Ollie Boles, S. W. Pulliam, J. T. Johnson, W. A. Sullivan, George W. Smith, Jasper Slate.
Quaker Gap Township—R. F. Shelton, J. P. Lynch, W. G. Moore, P. O. Fry.
Big Creek Township—Ira E. Jessup, Abner Chilton, Louis Priddy, Joe Francis, Dixie Smith.
Snow Creek Township—J. J. Priddy, C. M. Hennis, C. D. Smith, James W. Hawkins, O. T. Shelton.
Peters Creek Township—J. H. Nelson, Thomas Spencer, J. A. Lawson, W. P. Ray.
Beaver Island Township—R. C. Gann, Luther Tuttle, Thomas Tuttle, L. A. Duncan.
Sauratown Township—J. N. Lasley, M. D. Linville, John S. Burton, H. G. Tuttle.
Meadows Township—Frank S. Ross, W. A. Southern, C. M. Hauser.

Surry County.

SURRY COUNTY

Bryon Township—Robert Wilmoth, J. A. J. Royal.
Mt. Airy Township—R. W. Redman.
Westfield Township—W. B. Blair.

Swain County.

SWAIN COUNTY

Ocona Lufty Township—H. M. Lusk, W. M. Bradley, A. T. Blankinship, C. W. Parker, J. M. Smith.
Charleston Township—Charley Meadows, John T. DeHart, N. R. McHan, J. A. Sisk, N. P. Sutton, P. P. McClean, Ed. Childers, M. C. Close.
Nantahala Township—Columbus Wilson, John Wright, A. L. Epps.
Forney Creek Township—J. R. Bradshaw, Sherman Welch, E. O. Hall.

TRANSYLVANIA COUNTY

Transylvania
County.*Hogback Township*—W. H. Henckle, Henry Chapman.*Boys Township*—J. S. Boggs.*Little River Township*—Huchel Garren.*Dunns Rock Township*—W. J. Kimsey.

TYRRELL COUNTY

Tyrrell County.

Columbus Township—W. L. Godwin, J. W. Hamilton, Stephen
Brickhouse.*South Fork Township*—G. W. Bateman.*Gum Neck Township*—W. A. Cohoon.

UNION COUNTY

Union County.

Monroe Township—N. C. English, M. E. McCauley, J. S. Polk,
R. H. Hargett, H. K. Helms, Geo. S. Lee, Selma Griffin, Hargrove
Bowles, A. B. Helms, Hugh Hinds, H. C. Epps.*Sandy Ridge Township*—J. L. Polk, H. L. Price, R. B. Culbertson,
G. W. Sutton.*Jackson Township*—J. E. Bigham, W. S. Walkup, W. J. Sims,
Henry McWhorter, R. D. Sims, F. A. Krauss, W. N. Davis.*Lanes Creek Township*—B. F. Parker, G. C. Smith, M. L. Baker.*Marshville Township*—W. H. Braswell, J. C. McIntyre, A. R.
Edwards, W. O. Harrell, J. E. Austin, Walter B. Griffin, E. E.
Marsh.*New Salem Township*—E. B. Pusser, W. W. Pusser, A. G. Braswell,
C. J. Braswell.*Goose Creek Township*—G. A. Long, H. M. Furr, E. E. Presson,
J. M. Guin.*Vance Township*—P. C. Stinson, E. J. Bynum, M. T. Stallings,
F. W. Hays, W. P. Kendall.*Buford Township*—W. P. Plyer, W. A. Eubanks, John W. Belk,
T. C. Eubanks, P. L. G. Whitley.

VANCE COUNTY

Vance County.

Townsville Township—Alex Owen.

WAKE COUNTY

Wake County.

Raleigh Township—G. W. Munford, Roy M. Banks, Lawrence M.
Waring, C. A. Separk, T. A. Arnold, J. B. Danniely, C. F. Koonce.*New Light Township*—J. K. Stevenson, W. T. Martin, W. D.
Sandling, G. W. Ray, Jr.*House Sreek Township*—J. L. Teal.*St. Mary's Township*—J. F. Broughton, J. D. Johnson.*Cary Township*—W. G. Crowder.*Bartons Creek Township*—L. L. Brogden, J. R. Nipper, Zeno
Ray, J. R. Ball, W. G. Ray.*Buckhorn Township*—A. J. McKee, W. H. Goodwin.

Warren County.

WARREN COUNTY

River Township—A. L. Pope, A. T. Carter.
Six Pound Township—Hugh E. Rodwell, J. A. Micholson.
Hawtree Township—H. L. Coleman.
Smith Creek Township—J. A. Meeder, J. H. Fleming.
Nutbush Township—J. Byrd Ellington.
Sandy Creek Township—T. H. Aycock.
Shocco Township—J. B. Davis, R. E. Aycock.
Fishing Creek Township—M. T. Duke.
Judkins Township—J. V. Shearin, J. B. Harriss, W. R. Vaughan,
D. L. Ryder, J. L. Skinner.
Warrenton Township—J. C. Hardy, W. C. Fogg.
Fork Township—W. E. Davis.
Roanoke Township—L. W. Kidd, H. L. Wall.

Washington
County.

WASHINGTON COUNTY

Lees Mill Township—W. A. Swain.
Plymouth Township—D. O. Brinkley.

Watauga County.

WATAUGA COUNTY

Meat Camp Township—Charles G. Hodge, four years.
Boone Township—J. W. Brian, four years.
Watauga Township—F. W. Hallers, four years.

Wayne County.

WAYNE COUNTY

Goldsboro Township—N. B. Outlaw, W. G. Britt, H. A. Sim-
mons, J. W. Thompson.
Nahunta Township—J. H. Best, R. E. Chase, F. B. Aycock,
J. W. Johnson.
Fork Township—W. F. Rose, Carl Grantham, T. R. Gurley,
Paul Thompson, W. C. Hollowell, George L. Becton, H. M. Wood-
ard.
Stoney Creek Township—Joe Lancaster, B. T. Person, Wiley
A. Andrews, O. J. Howell, S. D. Pate, George F. Vann.
Indian Springs Township—Joe A. Herring, T. W. Best, Atlas
Price, W. F. Patrick, J. A. Herring.
Pikesville Township—H. G. Edmundson, T. F. Hicks, P. B. Scott,
B. G. Edmundson, James Musgrave.
Buck Swamp Township—Andrew D. Gurley, Luly R. Aycock,
Daniel Crawford, Milford Aycock, W. L. Garriss, E. L. Peele.
Brogden Township—S. J. Roberts, W. L. Parker, J. A. Smith,
Seven Springs Township—J. R. Murvin, T. F. Jarman.
New Hope Township—J. K. Thompson, E. E. Long.
Saulston Township—J. B. Roberts, Joshua Smith.

Great Swamp Township—R. L. Hooks, H. A. Evans, B. R. Edgerton.

Grantham Township—J. W. Warrick, Charlie H. Summerlin, E. K. Sanderson.

WILKES COUNTY

Wilkes County.

Jobs Cabin Township—W. C. Beshears, T. J. Walsh, four years each.

Reddies River Township—U. R. Nichols, two years; H. J. Shumaker, two years.

Wilkesboro Township—J. C. Mitchell, two years.

Traphill Township—Charlie Miles, two years.

New Castle Township—J. T. Redding, J. C. Bird, two years each.

Lovelace Township—N. C. Lewis.

WILSON COUNTY

Wilson County.

Spring Hill Township—Nathaniel Kirby, W. F. Watson.

Toisnot Township—J. T. Watson.

Cross Roads Township—Z. R. Davis.

YADKIN COUNTY

Yadkin County.

East Bend Township—T. A. Poindexter, R. W. Craft.

Forbush Township—P. L. Kiger.

Fall Creek Township—J. A. Wiseman, D. G. Hobson.

Knobs Township—C. J. Holcomb, T. L. Swain.

Deep Creek Township—P. G. Hampton, J. H. Barndon.

Buck Shoal Township—W. M. Parks.

YANCEY COUNTY

Yancey County.

Burnsville Township—T. G. Dellinger, J. A. Cassidy, J. F. Wilson.

Cane River Township—E. J. Angel, W. M. Hinsley, A. F. Hinsley.

Egypt Township—Niram Hensley, J. W. Wheeler, W. M. Ledford, S. W. McIntosh.

Ramsey Town Township—J. A. Hannum, R. E. Holloway, Sam Bradford.

Jacks Creek Township—W. D. Peterson, Zeb V. Lewis, Charles Byrd.

Green Mountain Township—G. B. Dayton, J. E. Huskins, H. R. Peak.

Brush Creek Township—S. A. Roberson, C. W. Deaton.

South Toe Township—W. S. Robinson, J. W. Hoover, J. D. Lanning.

Pensacola Township—Clarence Ray, M. W. Blankenship, Len Coffee, Fred Profit.

Crabtree Township—Len Edge, John L. Young, Sr., Shelby Hall.

Secretary of State
to send copy of act
to counties.

SEC. 2. That upon the ratification of this act, the Secretary of State shall send a certified copy of same to the clerk of the Superior Court for each county in the state.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 8th day of March, A.D. 1921.

RESOLUTIONS

OF THE

GENERAL ASSEMBLY

SESSION 1921

RESOLUTION No. 1

RESOLUTION FOR JOINT SESSION TO OPEN ELECTION RETURNS FOR STATE OFFICERS.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the Senate and the House of Representatives meet in joint session in the hall of the House of Representatives at twelve o'clock M. on Tuesday, January the eleventh, one thousand nine hundred and twenty-one, and there proceed to open and publish the returns for State officers. Joint session.

SEC. 2. That the persons so ascertained to be elected shall be inducted into office on Wednesday, January the twelfth, one thousand nine hundred and twenty-one, at twelve o'clock: *Provided*, such persons then declared elected have not already taken the oath required by law. Induction into office.
Proviso.

Ratified this the 8th day of January, A.D. 1921.

RESOLUTION No. 2

JOINT RESOLUTION INFORMING HIS EXCELLENCY THE GOVERNOR THAT THE GENERAL ASSEMBLY IS ORGAN- IZED AND READY TO PROCEED WITH PUBLIC BUSI- NESS.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That a committee of two on the part of the Senate and three on the part of the House of Representatives be appointed to notify his Excellency the Governor that the General Joint committee.

Invitation to
Governor.

Assembly is organized and now ready to proceed with public business, and invite him to deliver any message that he may have in person or writing, at 12 M. Thursday, the 6th.

Ratified this the 8th day of January, A.D. 1921.

RESOLUTION No. 3

RESOLUTION IN REGARD TO THE INAUGURATION.

Appropriation.

SECTION 1. Joint resolution of House and Senate providing that the joint committee from the House and Senate for the inauguration of Honorable Cameron Morrison, Governor-elect, be allowed the sum of twelve hundred dollars, or so much as may be necessary to cover the expenses incident to such inauguration is hereby appropriated, and the Auditor is hereby authorized and directed to issue warrants upon the Treasurer payable to the chairman of said joint committee for such inauguration expenses as he may approve, not to exceed in the aggregate the amount appropriated by this General Assembly for this purpose.

SEC. 2. That this resolution shall be in force from and after its ratification.

Ratified this the 8th day of January, A.D. 1921.

RESOLUTION No. 4

A RESOLUTION REQUESTING THE NORTH CAROLINA CONGRESSIONAL DELEGATION TO USE THEIR BEST ENDEAVOR TO HAVE THE PRESENT APPROPRIATION TO ROADS CONTINUED.

Preamble.

WHEREAS, the Federal aid has proven a great stimulus throughout the country, and has been the means of constructing many thousands of miles of roads in the various states in the Union, and of incalculable benefit to all the people of the United States; and

Preamble.

WHEREAS, the Federal aid apportioned to North Carolina has been the greatest assistance to us in building roads, and its discontinuance would prove most injurious to our State:

Permanent continuance requested.

Now, therefore, be it resolved that we, the members of the General Assembly of North Carolina, respectfully urge our two Senators and ten Congressmen to use their earnest efforts to continue the present appropriation, and, if possible, to make same permanent.

Ratified this the 14th day of January, A.D. 1921.

RESOLUTION No. 5

JOINT RESOLUTION OF SYMPATHY TO STATE OF WEST VIRGINIA.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That this General Assembly of the State of North Carolina, in regular session, tender to the State of West Virginia its most profound sympathy in their recent disaster. Sympathy tendered.

SEC. 2. That a certified copy of this resolution be certified by the Secretary of State to the Governor of West Virginia. Copy to be forwarded.

SEC. 3. That this resolution shall be in force from and after its ratification.

Ratified this the 14th day of January, A.D. 1921.

RESOLUTION No. 6

A JOINT RESOLUTION OF SYMPATHY AND RESPECT RELATIVE TO THE DEATH OF MR. T. W. HARRINGTON.

WHEREAS, on the twelfth day of January, one thousand nine hundred and twenty-one, the Almighty in His infinite wisdom took from our midst T. W. Harrington, a respected and valuable citizen and servant of our State; and

WHEREAS, the deceased, T. W. Harrington, rendered distinguished service to his State as a member of the House of Representatives in the year one thousand nine hundred and three, and as a member of the Senate in the year one thousand nine hundred and seven, and was at the time of his death serving as first assistant engrossing clerk; and

WHEREAS, it is now our desire to show our respect to the memory of the deceased and our appreciation of his services: Therefore, be it

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That in the death of T. W. Harrington the State has lost one of its most valuable and public-spirited citizens; a man who has served the State unselfishly and with distinction.

SEC. 2. That the General Assembly of North Carolina hereby expresses its deep appreciation of his services and its heartfelt sympathy to his relatives.

SEC. 3. That there shall be a committee of three appointed from the House of Representatives and a committee of two from the Senate who shall attend the funeral of the said T. W. Harrington and represent their respective bodies at that ceremony.

SEC. 4. That the Secretary of State send a copy of this resolution to the widow of the deceased.

SEC. 5. That this resolution shall be in force from and after its ratification.

Ratified this the 17th day of January, A.D. 1921.

RESOLUTION No. 7

A JOINT RESOLUTION OF THANKS TO THE OFFICERS AND MEN FROM CAMP BRAGG AND THE COMMANDANT AND CADETS OF THE A. AND E. COLLEGE, R. O. T. C.

Resolved by the House, the Senate concurring:

That the thanks of the General Assembly is hereby tendered to the officers and men of Camp Bragg and the commandant and cadets of A. and E. College for their attendance at the inauguration ceremonies of Governor Cameron Morrison.

Furthermore, that a copy of this resolution shall be sent the commanding officers at Camp Bragg, and to Dr. W. C. Riddick, president of A. and E. College.

Ratified this the 19th day of January, A.D. 1921.

RESOLUTION No. 8

JOINT RESOLUTION FOR THE CELEBRATION OF GENERAL ROBERT E. LEE'S BIRTHDAY.

Resolved by the House of Representatives, the Senate concurring:

That when the General Assembly of North Carolina adjourns on Wednesday, the nineteenth day of January, one thousand nine hundred and twenty-one, it do adjourn in honor of the one hundred and fourteenth birthday of General Robert E. Lee.

That the Hall of the House of Representatives be tendered to the James-Johnston Pettigrew Chapter of the Daughters of the Confederacy, in which to hold memorial exercises celebrating the birthday of General Lee, on Wednesday, January the nineteenth, one thousand nine hundred and twenty-one, at eight o'clock p. m.

Ratified this the 19th day of January, A.D. 1921.

RESOLUTION No. 9

JOINT RESOLUTION PROVIDING FOR THE APPOINTMENT OF A COMMITTEE TO INVESTIGATE THE EFFICIENCY AND COMPENSATION OF THE BUILDING COMMISSION AND STATE ARCHITECT.

Resolved by the Senate, the House of Representatives concurring:

1. That a committee of two on the part of the Senate and three on the part of the House of Representatives be appointed to investigate the expenditure and efficiency of the State Building Commission and State Architect.

2. That the committee shall have power to compel such witnesses to attend such investigation and give such information as they possess that will aid the said committee in securing the information sought.

3. That this resolution shall be in effect from and after its ratification.

Ratified this the 19th day of January, A.D. 1921.

RESOLUTION No. 10

JOINT RESOLUTION AUTHORIZING THE SECRETARY OF STATE TO FURNISH TO THE HOUSE AND SENATE LIBRARIES COPIES OF THE CONSOLIDATED STATUTES.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the Secretary of State is hereby authorized, empowered, and directed to supply the House of Representatives Library with twenty copies and the Senate Library with ten copies of the Consolidated Statutes for the use of the members of the respective houses.

Library of House
of Representatives.
Senate library.

SEC. 2. This resolution shall be in force from and after its ratification.

Ratified this the 20th day of January, A.D. 1921.

RESOLUTION No. 11

JOINT RESOLUTION INVITING THE HONORABLE CALVIN COOLIDGE, VICE-PRESIDENT-ELECT OF THE UNITED STATES, TO ADDRESS THE LEGISLATURE IN JOINT SESSION.

WHEREAS, the Honorable Calvin Coolidge, Vice-President-elect, is expected to visit the State during the month of February: Now, therefore, be it

Preamble.

Resolved by the Senate, the House of Representatives concurring:

That an invitation be and the same is hereby extended to the Honorable Calvin Coolidge, Vice-President-elect, to address the members of this Legislature in joint session assembled, at such time during his stay in North Carolina as the Honorable Calvin Coolidge, Vice-President-elect, may indicate as being convenient to him; and

Invitation.

Resolved further, that a copy of this resolution be sent to the Honorable Calvin Coolidge, Vice-President-elect, informing that gentleman that this body awaits his pleasure.

Copy to be sent.

Ratified this the 24th day of January, A.D. 1921.

RESOLUTION No. 12

A JOINT RESOLUTION INVITING MRS. GEORGE W. VANDERBILT, PRESIDENT OF THE NORTH CAROLINA AGRICULTURAL SOCIETY, TO ADDRESS THE GENERAL ASSEMBLY.

Resolved by the House of Representatives, the Senate concurring:

Invitation extended.

First, that Mrs. George W. Vanderbilt, president of the North Carolina Agricultural Society, be invited to address a joint session of the General Assembly on February second, one thousand nine hundred and twenty-one.

Invitation committee.

Second, that the Speaker of the House of Representatives shall appoint two members of the House and the President of the Senate shall appoint one Senator who shall constitute a committee of three to confer with Mrs. Vanderbilt, to extend to her this invitation, and to make proper arrangements for said address, and inform this Assembly of the said arrangements.

Ratified this the 28th day of January, A.D. 1921.

RESOLUTION No. 13

RESOLUTION TO PRINT THE INAUGURAL ADDRESS OF HIS EXCELLENCY, THE GOVERNOR.

Resolved by the House of Representatives, the Senate concurring:

Printing ordered.

SECTION 1. That two thousand copies of the inaugural address of Governor Morrison be printed for distribution throughout the State of North Carolina.

SEC. 2. That this resolution be in effect from and after its ratification.

Ratified this the 28th day of January, A.D. 1921.

RESOLUTION No. 14

RESOLUTION INVITING HIS EXCELLENCY, THE GOVERNOR, TO DELIVER HIS MESSAGE TO THE GENERAL ASSEMBLY IN JOINT SESSION.

Preamble.

WHEREAS, his Excellency, the Governor, has expressed his purpose to deliver a message to the General Assembly today: Therefore, be it

Invitation.

Resolved by the House of Representatives, the Senate concurring:

1. That he be invited to deliver the message in person to a joint session of the General Assembly, to be held in the Hall of the House of Representatives at noon on this January 28, 1921.

2. That the two branches of the General Assembly meet in joint session at said time to hear such message or communication as the Governor may desire to communicate to the General Assembly.

3. That this resolution be in effect from and after its ratification.

Ratified this the 29th day of January, A.D. 1921.

RESOLUTION No. 15

JOINT RESOLUTION FOR THE APPOINTMENT OF A COMMISSION TO CONFER ON THE COTTON SITUATION.

Resolved by the House, the Senate concurring:

SECTION 1. That the Governor be requested to appoint a commission of three persons to confer with a similar commission to be appointed by the governors of the other cotton states, upon the request of the Governor of North Carolina, to ascertain the world's demand for cotton, the cost of production, the price to be fixed by the planter, and, if possible, to work out some scheme to finance the crop in order to maintain the price so fixed.

Governor to appoint commission.

Commissions from other States.

Purpose of commissions.

SEC. 2. That this resolution shall take effect upon ratification.

Ratified this the 29th day of January, A.D. 1921.

RESOLUTION No. 16

A JOINT RESOLUTION PERTAINING TO THE PRINTING OF THE GOVERNOR'S MESSAGE.

Resolved by the Senate, the House of Representatives concurring:

That two thousand copies of the Governor's message be ordered printed.

Printing ordered.

Ratified this the 4th day of February, A.D. 1921.

RESOLUTION No. 17

A JOINT RESOLUTION INVITING GENERAL JULIAN S. CARR, RETIRING PRESIDENT OF THE NORTH CAROLINA STATE FAIR ASSOCIATION, TO ADDRESS THE GENERAL ASSEMBLY.

WHEREAS, the General Assembly of North Carolina has passed a joint resolution inviting Mrs. Vanderbilt, president-elect of the North Carolina State Fair Association, to address the General Assembly at a specified time:

Preamble: Prior invitation to Mrs. Vanderbilt.

Resolved by the Senate, the House of Representatives concurring:

1. That the General Assembly of North Carolina do hereby extend an invitation to General Julian S. Carr, retiring president of

Invitation to General Carr.

the North Carolina State Fair Association, to address a joint session of the General Assembly of North Carolina on the same occasion that the said Mrs. Vanderbilt addresses the General Assembly of North Carolina, and present to the said joint session the said Mrs. Vanderbilt.

2. That a copy of this resolution be sent to the Honorable Julian S. Carr.

Ratified this the 4th day of February, A.D. 1921.

RESOLUTION No. 18

A JOINT RESOLUTION INVITING THE HON. JOSEPHUS DANIELS, SECRETARY OF THE NAVY, TO ADDRESS THE GENERAL ASSEMBLY IN JOINT SESSION IN THE HALL OF THE HOUSE OF REPRESENTATIVES AT NOON, FEBRUARY 3, 1921.

Preamble.

WHEREAS, the Honorable Josephus Daniels, Secretary of the Navy, is in the city of Raleigh to day, February 3, 1921: Be it

Resolved by the Senate, the House of Representatives concurring:

Invitation.

SECTION 1. That the Honorable Josephus Daniels, Secretary of the Navy, be and he is hereby invited to address the General Assembly in joint session in the Hall of the House of Representatives at noon today, February 3, 1921.

Copy to be sent.

SEC. 2. That the Secretary of State be directed to transmit a copy of this resolution to the Honorable Josephus Daniels, Secretary of the Navy, and inform that gentleman that this General Assembly awaits his pleasure.

SEC. 3. That this resolution shall be in force from and after its ratification.

Ratified this the 4th day of February, A.D. 1921.

RESOLUTION No. 19

JOINT RESOLUTION RELATING TO THE NEAR EAST RELIEF.

Preamble.

WHEREAS, the people living in Armenia, Syria, Persia, Mesopotamia, Russia, Carcases, and the Armenian population in Palestine, have suffered and still are suffering as a result of the World War, great distress and famine; and

Preamble.

WHEREAS, the Near East Relief, an organization chartered by special act of Congress, has secured and distributed more than fifty million dollars worth of food among these distressed and

suffering people during the past three years, and is again calling upon the people of this country to assist in this great work: Therefore, be it

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That this General Assembly indorse the work now being carried on by the Near East Relief. Endorsement of work.

SEC. 2. That we heartily commend the said organization to the people of North Carolina, and urge them to rally to its support. Organization commended.

SEC. 3. That we hereby express the confidence of this body in the State committee of said organization, and in the many men and women working throughout the State in behalf of the cause championed by said organization. Confidence in State committee.

SEC. 4. That copies of this resolution be sent by the Secretary of State to the State and National headquarters of said organization. Copies of resolution.

SEC. 5. This resolution shall be in force from and after its ratification.

Ratified this the 7th day of February, A.D. 1921.

RESOLUTION No. 20

JOINT RESOLUTION CONCERNING THE PRINTING OF THE GOVERNOR'S INAUGURAL ADDRESS AND MESSAGE.

WHEREAS, two separate resolutions have passed the Senate and House of Representatives authorizing the printing of the Governor's inaugural address, and his message to the General Assembly; and Preamble.

WHEREAS, no provision was made in either of said resolutions as to who should order the printing: Therefore, be it Preamble.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the Principal Clerk of the House of Representatives is hereby authorized and directed to issue requisition for the printing of 2,000 copies of the inaugural address of Governor Morrison, and the Principal Clerk of the Senate is hereby authorized and directed to issue requisition for the printing of 2,000 copies of Governor Morrison's message to the General Assembly. Inaugural address.
Message.

SEC. 2. That the cost of said printing be paid out of the funds set apart for incidental legislative expenses, upon a warrant to be issued by the Auditor. Payment of expense.

SEC. 3. This resolution shall be in force from and after its ratification.

Ratified this the 16th day of February, A.D. 1921.

RESOLUTION No. 21

A JOINT RESOLUTION INVITING THOMAS DIXON TO ADDRESS THIS LEGISLATURE IN JOINT SESSION ON THURSDAY, FEBRUARY 17, AT NOON.

Preamble.

WHEREAS, it has come to the attention of members of the General Assembly that Thomas Dixon, preacher, author, and playwright, and a distinguished son of North Carolina, is to be in Raleigh on Thursday of this week: Therefore, be it

Resolved by the House of Representatives, the Senate concurring:

Invitation.

SECTION 1. That the Honorable Thomas Dixon be and he is hereby invited to address the members of this General Assembly in joint session in the Hall of the House of Representatives on Thursday, February seventeen, one thousand nine hundred and twenty-one, at twelve o'clock noon.

Copy of resolution.

SEC. 2. That the Secretary of State be directed to transmit a copy of this resolution to the Honorable Thomas Dixon, informing that gentleman that this General Assembly awaits his pleasure.

Committee of escort.

SEC. 3. That a committee of five, three on the part of the House and two on the part of the Senate, be appointed by the respective presiding officers to wait on the Honorable Thomas Dixon and escort him to the Hall of the House of Representatives on the date and at the hour named.

Ratified this the 17th day of February, A.D. 1921.

RESOLUTION No. 22

JOINT RESOLUTION CALLING ON THE STATE TAX COMMISSION TO MAKE A REPORT ON ALL REDUCTIONS MADE ON ASSESSMENTS OF CORPORATIONS AND REAL ESTATE SINCE THE 1920 TAX BOOKS WERE MADE OUT.

Preamble.

WHEREAS, it appears that the State Tax Commission has made a reduction on assessments of corporations and real estate since the one thousand nine hundred and twenty tax books were made out and turned over to the sheriffs of the various counties; and

Preamble.

WHEREAS, it appears that in the town of Thomasville, in the county of Davidson, the following reductions on assessments made against corporations were so made:

| | <i>Amount Assessed</i> | <i>Amount Reduced</i> | <i>Date</i> |
|-------------------------------|----------------------------|---------------------------|---------------|
| Thomasville Chair Co..... | \$ 451,694 | \$ 61,000 | Oct. 27, 1920 |
| Jewell Cotton Mill..... | 787,496 | 176,020 | Nov. 24, 1920 |
| Thomasville Furniture Co..... | 196,095 | 90,000 | Nov. 30, 1920 |
| Tallassee Power Co..... | 319,004 | 66,674 | Nov. |
| Columbia Panel Co..... | 74,396 | 32,398 | Dec. 13, 1920 |
| Amazon Cotton Mills..... | 710,061 | 126,501 | Jan. 4, 1921 |
| Winnonah Cotton Mills..... | 740,027 | 132,394 | Jan. 24, 1921 |
| | <u>\$3,280,773</u> | <u>\$599,887</u> | |

AND WHEREAS, it is believed that other large reductions have Preamble.
been made in the State: Now, therefore, be it

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the State Tax Commission is hereby directed Commission to
to make a report at once to the joint committee on finance of the report at once.
Senate and the House of Representatives, which report shall show
all reductions and increases made on assessments of corporations
and real estate by the said commission since the tax books for the
year one thousand nine hundred and twenty were made out.

SEC. 2. That this resolution shall be in effect from and after
its ratification.

Ratified this the 18th day of February, A.D. 1921.

RESOLUTION No. 23

JOINT RESOLUTION INVITING COLONEL F. W. GAL-
BRAITH, JR., NATIONAL COMMANDER OF THE AMERI-
CAN LEGION, TO ADDRESS THE GENERAL ASSEMBLY
OF NORTH CAROLINA IN JOINT SESSION.

WHEREAS, Colonel F. W. Galbraith, Jr., National Commander of Preamble.
the American Legion, by virtue of his official position and his
consequent intimate connection with the affairs of all veterans of
the recent World War, and by virtue of his recent intensive in-
vestigations of the conditions concerning said veterans, particu-
larly the partially or totally disabled veterans who are undergoing
hospital treatment, is very conversant with all problems concern-
ing the said veterans of the recent World War; and

WHEREAS, any message which he may have concerning said Preamble.
veterans is of vital interest to this General Assembly; and

WHEREAS, Colonel Galbraith will be in Raleigh on business of Preamble.
the American Legion on Monday, February twenty-one: Now,
therefore, be it

Resolved by the Senate, the House of Representatives concurring:

That Colonel F. W. Galbraith, National Commander of the Invitation.
American Legion, be and is hereby invited to address the members
of the General Assembly in joint session in the House of Repre-
sentatives at four p. m., Monday, February twenty-one.

Ratified this the 21st day of February, A.D. 1921.

RESOLUTION No. 24

A JOINT RESOLUTION REQUESTING CONGRESS TO RECOG-
NIZE AS OFFICIAL THE REGISTRATION OF DISCHARGES
OF FORMER SERVICE MEN MADE IN ACCORDANCE
WITH THE LAWS OF THIS OR OTHER STATES.

WHEREAS, there is contemplated, in this and many other states, Preamble.
legislation providing for the registration of military records and

of the discharges from military or naval service of the United States of former service men, which registration is to be made in this State by the register of deeds of the county in which said ex-service men resides; and

Preamble.

WHEREAS, it is very desirable that in order for the proper protection of the said ex-service men, said registration be recognized under the laws of the United States, and said registered discharge be accepted as an official discharge under the laws of the United States: Now, therefore, be it

Resolved by the Senate, the House of Representatives concurring:

Action by Congress requested.

SECTION 1. That the Congress of the United States be requested to pass such legislation as shall make the registered copy of the discharge from military or naval service of the United States registered in the office of the register of deeds of any county of this or any other state in accordance with the laws of said state, a sufficient proof of said discharge and acceptable in all of the courts and departments of the Government of the United States. Congress is hereby requested to give to a certified copy of the said discharge as taken from the office of the register of deeds the same validity and effect as would be given to the original discharge.

Copies of resolution.

SEC. 2. That the Secretary of State is hereby directed to transmit a copy of this resolution to the chairman of the Committee on Military Affairs of the Senate of the United States, and to the chairman of the Committee on Military Affairs of the House of Representatives of the United States.

SEC. 3. That this resolution shall be in full force from and after its ratification.

Ratified this the 21st day of February, A.D. 1921.

RESOLUTION No. 25

A JOINT RESOLUTION CALLING A JOINT MEETING OF THE HOUSE OF REPRESENTATIVES AND THE SENATE TO ELECT TRUSTEES OF THE UNIVERSITY OF NORTH CAROLINA.

Resolved by the House of Representatives, the Senate concurring:

Time of joint meeting.

That there shall be a joint meeting held in the House of Representatives by the House and Senate on the twenty-fourth day of February, one thousand nine hundred and twenty-one, at the hour of twelve o'clock M., for the purpose of electing trustees of the University of North Carolina.

Ratified this the 23d day of February, A.D. 1921.

RESOLUTION No. 26

JOINT RESOLUTION FOR ADJOURNMENT IN HONOR OF
GEORGE WASHINGTON.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That when the General Assembly of North Carolina adjourns today, the 22d day of February, one thousand nine hundred and twenty-one, it shall adjourn in honor of the birthday of George Washington. Adjournment in
honor of birthday.

SEC. 2. That this resolution shall be in force from and after its ratification.

Ratified this the 23d day of February, A.D. 1921.

RESOLUTION No. 27

A JOINT RESOLUTION TO APPOINT A COMMITTEE OF
FIVE TO INVESTIGATE THE SOLDIERS' HOME.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That a joint committee, consisting of three upon the part of the House, to be appointed by the Speaker, and two on the part of the Senate, to be appointed by the President, shall immediately investigate the condition of the buildings, grounds, equipment, including furniture, of the Soldiers' Home at Raleigh, the condition of the old soldiers as to food, clothing, and care, and make an immediate report to the General Assembly, with their recommendations. Joint committee.

Duty of committee.

Report.

SEC. 2. That this resolution be in force from and after the date of its ratification.

Ratified this the 23d day of February, A.D. 1921.

RESOLUTION No. 28

A JOINT RESOLUTION REGARDING THE INVESTIGATION
OF A PROPOSITION SUBMITTED BY THE POSTMASTER
OF RALEIGH, RELATIVE TO THE INSTALLATION OF
ADEQUATE POSTOFFICE FACILITIES IN THE CAPITOL.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That a joint committee, consisting of two (2) members of the Senate and three (3) members of the House of Representatives, be appointed by the President of the Senate and the Speaker of the House of Representatives, respectively, to investi- Joint committee.

Investigation.

gate the proposition submitted by Honorable Bart M. Gatling, postmaster, relative to the installation of adequate postoffice facilities in the Capitol Building.

Report.

SEC. 2. That such a committee be and it is hereby directed to report its findings to this General Assembly.

Ratified this the 23d day of February, A.D. 1921.

RESOLUTION No. 29

A JOINT RESOLUTION TO PAY THE EXPENSES OF THE COMMITTEE APPOINTED AT THE SPECIAL SESSION OF THE GENERAL ASSEMBLY OF 1920, MAKING CERTAIN INVESTIGATIONS AND A REPORT CONCERNING THE WORKMEN'S COMPENSATION LAW.

Resolved by the House of Representatives, the Senate concurring:

Auditor to issue warrants.

First. That in order to meet the properly incurred expenses of a joint committee of the General Assembly appointed at the special session of one thousand nine hundred and twenty to investigate the workmen's compensation law and make a report of the said investigation, the Auditor of the State is hereby authorized and directed to issue his warrants on the Treasurer in such amounts and payable to such persons as may be designated in writing by the chairman of the aforesaid joint committee: *Provided*, that the total amount of the warrants issued under the provisions of this resolution shall not exceed one hundred and fifty dollars.

Proviso: Limit of amount.

Treasurer to pay warrants.

Second. That the Treasurer of the State is hereby authorized and directed to honor the warrants issued under the authority of this resolution, and to pay same out of the general State funds.

Third. That this resolution shall be in force from and after its ratification.

Ratified this the 3d day of March, A.D. 1921.

RESOLUTION No. 30

A JOINT RESOLUTION OF SORROW ON ACCOUNT OF THE DEATH OF HONORABLE CHAMP CLARK.

Resolved by the House of Representatives, the Senate concurring:

Sorrow at death.

SECTION 1. That the General Assembly of North Carolina has heard with profound sorrow of the death today in the city of Washington of Honorable Champ Clark, of Missouri, late Speaker of the House of Representatives of the United States, and an honored leader in the political life of the Nation.

SEC. 2. That the President of the Senate and the Speaker of the House of Representatives are directed to convey by telegram to Mrs. Clark and her children the sincere sympathy of this General Assembly in their great bereavement.

President and speaker to convey regrets.

Ratified this the 4th day of March, A.D. 1921.

RESOLUTION No. 31

RESOLUTION IN BEHALF OF THE CLERKS OF THE GENERAL ASSEMBLY.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the principal clerk of the House of Representatives and his assistants, the principal clerk of the Senate and his assistants, the reading clerks of both branches of the General Assembly, the engrossing clerks of both branches of the General Assembly and their assistants, the enrolling clerk and four assistants, all committee clerks, the sergeants-at-arms of the House and Senate, the assistant sergeants-at-arms of the House and Senate, be and they are hereby allowed the sum of two dollars per day in addition to their per diem allowed by law, from the date of their employment only. All other employees and laborers not herein provided for to receive extra compensation are hereby allowed the sum of one and one-half dollars per day in addition to their per diem allowed by law, from the date of their employment only, and mileage at the rate of five cents per mile each way.

Clerk and assistants.

Sergeant-at-arms and assistants.

Other employees and laborers.

Mileage.

SEC. 2. That the principal clerks of the House and Senate, respectively, are hereby directed to issue vouchers therefor.

Vouchers.

SEC. 3. That this resolution shall be in force from and after its passage.

Ratified this the 5th day of March, A.D. 1921.

RESOLUTION No. 32

JOINT RESOLUTION TO WOODROW WILSON, EXPRESSING THE APPRECIATION AND THANKS OF NORTH CAROLINA FOR HIS UNSELFISH DEVOTION TO THE PRINCIPLES OF RIGHT AND JUSTICE, AND WISHING HIM A SPEEDY RETURN TO HIS NORMAL HEALTH AND A LONG AND HAPPY FUTURE LIFE.

WHEREAS, the Honorable Woodrow Wilson, President of the United States, is today retiring from public life; and

Preamble.

WHEREAS, during the last eight years he has rendered unselfish and self-sacrificing service to the United States and the world: Now, therefore, be it

Resolved by the Senate, the House of Representatives concurring:

First. That this General Assembly express to the said Honorable Woodrow Wilson the appreciation of North Carolina for his

Appreciation of service.

unselfish and self-sacrificing service, which we feel he has freely given to the United States and to the world.

Confidence in
peace program.

Second. That North Carolina does now renew and so expresses her confidence in his great peace program, and believes and hopes to see in the near future that great truth, that has recently been crushed to earth, arise again and become the power for good which we believe is its purpose.

Copy to be sent.

Third. That the Secretary of State is hereby authorized and directed to transmit a certified copy of these resolutions to the said Woodrow Wilson.

Ratified this the 7th day of March, A.D. 1921.

RESOLUTION No. 33

Resolved by the House of Representatives, the Senate concurring:

Preamble.

THAT, WHEREAS, the Honorable Warren G. Harding was declared elected President of the United States at an election held on November second, Anno Domini one thousand nine hundred and twenty; and

Preamble.

WHEREAS, on this the fourth day of March, Anno Domini one thousand nine hundred and twenty-one, the Honorable Warren G. Harding becomes President of the United States: Now, therefore, be it

Resolved by the House of Representatives, the Senate concurring:

Hopes for admini-
stration.

It is their wish that the new administration will prove peaceful and prosperous to the United States, and that the performance of all the duties of the President may prove pleasant to him, and that his health will prove most excellent.

Resolution spread
on journal.
Copy to be for-
warded.

That a copy of this resolution is to be spread on the Journal of the House of the General Assembly, and copy of the same shall be forwarded to the President in Washington.

Ratified this the 7th day of March, A.D. 1921.

RESOLUTION No. 34

A RESOLUTION PROVIDING COMPENSATION FOR HENRY LEONARD HOWELL, CLERK OF THE POSTOFFICE SUBSTATION.

Resolved by the House of Representatives, the Senate concurring:

Compensation.

SECTION 1. That Henry Leonard Howell, clerk of the postoffice substation, located in the Capitol Building, be allowed the sum of sixty dollars as compensation for his faithful, untiring, and efficient service to the members of this General Assembly in caring for and delivering their mail.

SEC. 2. That the State Auditor is hereby directed to issue his Auditor to draw
warrant upon the State Treasurer for the amount of the above warrant.
sum, and the State Treasurer is authorized and directed to pay Treasurer to pay.
the same out of the general funds of the State.

SEC. 3. That this resolution shall take effect upon ratification.

Ratified this the 7th day of March, A.D. 1921.

RESOLUTION No. 35

JOINT RESOLUTION APPROPRIATING \$3,000 FOR THE
PURPOSE OF REFURNISHING THE GOVERNOR'S MAN-
SION.

WHEREAS, information has reached this body to the effect that Preamble.
the furnishings in the Governor's Mansion are badly worn and
otherwise unfit for use; and

WHEREAS, it is a duty devolving upon the State to keep this Preamble.
building furnished in keeping with the use and purpose for which
it is intended: Now, therefore, be it

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That three thousand dollars be appropriated for Appropriation.
the purpose of refurnishing the Governor's Mansion.

Ratified this the 7th day of March, A.D. 1921.

RESOLUTION No. 36

RESOLUTION INVITING HIS EXCELLENCY, THE GOV-
ERNOR, TO ADDRESS THE GENERAL ASSEMBLY IN
JOINT SESSION AT NOON TODAY.

WHEREAS, it has been brought to the attention of the General Preamble.
Assembly or members thereof that his Excellency, the Governor,
desires to address the General Assembly on matters of great im-
portance to the people of the State: Therefore, be it

Resolved by the Senate, the House of Representatives concurring:

1. That his Excellency, the Governor, be and is hereby invited Invitation.
to address the General Assembly in the Hall of the House of
Representatives at noon on this March seventh, one thousand nine
hundred and twenty-one.

2. That a committee of three on the part of the House and two Committee of no-
on the part of the Senate be appointed by the presiding officers of tification.
the respective bodies to inform the Governor of the passage of this
resolution.

3. That this resolution shall be in effect from and after its ratifi-
cation.

Ratified this the 8th day of March, A.D. 1921.

RESOLUTION No. 37

A JOINT RESOLUTION RELATING TO THE PAYMENT OF AN INDEBTEDNESS CONTRACTED BY THE STATE HIGHWAY COMMISSION IN 1918.

Preamble.

WHEREAS, the State Highway Commission of North Carolina entered into a written contract with the Knickerbocker Motors, Inc., of New York, and Mangum-Carpenter Company of Durham, North Carolina, to purchase one hundred seven tractors at the price of two hundred and fifty dollars (\$250) each, which aggregated twenty-six thousand seven hundred fifty dollars (\$26,750), and upon which order a discount of ten per cent (10%) was allowed, leaving the net amount due by the State Highway Commission under said contract of twenty-four thousand seventy-five dollars (\$24,075); that at the time of the execution of said contract by the State Highway Commission, H. Leon Larisey, representing the Knickerbocker Motors, Inc., and P. M. Mangum, representing the Mangum-Carpenter, were present; that it was understood and agreed at the time of the execution of said contract that Mangum-Carpenter Company were to act as State agents and distributors for the Knickerbocker Motors, Inc., in the State of North Carolina, which agreement was had by the said Larisey, Mangum, and W. S. Fallis, representing the State Highway Commission; that it was understood and agreed that said tractors should be shipped as directed by the Mangum-Carpenter Company, and delivered to the State Highway Commission at any time between the date of the contract and January first, one thousand nine hundred and nineteen; and

Preamble.

WHEREAS, the said Mangum-Carpenter Company, relying upon said contract of the State Highway Commission, and being further assured, after the execution of said contract, by one of the members of said commission, that said contract and order was given and executed in good faith, and that the State Highway Commission and the State were bound for the performance of same, and in order to give the State the benefit of the old prices, and before the price was advanced to three hundred dollars (\$300) per tractor, Mangum-Carpenter Company ordered the said tractors shipped out to them in Durham, North Carolina, and when said tractors came with bill of lading attached, said Mangum-Carpenter Company borrowed the money and paid for same; and

Preamble.

WHEREAS, immediately thereafter Mangum-Carpenter Company notified the State Highway Commission that said tractors were in Durham, subject to their order; and

Preamble.

WHEREAS, the State Highway Commission contended from time to time that they were not ready for delivery of said tractors, and

requested said Mangum-Carpenter Company to hold same for them in Durham until they could receive Ford cars with which to pull said tractors, and this attitude on the part of the Commission continued until after the adjournment of the one thousand nine hundred and nineteen General Assembly of North Carolina; and finally, in the spring of one thousand nine hundred and nineteen, when the Mangum-Carpenter Company insisted that the Commission take said tractors and pay for same, they at that time contended that the said one thousand nine hundred and nineteen General Assembly having changed the road system of the State and created a new commission, that they had no use for said tractors; and

WHEREAS, said Mangum-Carpenter Company still has said one hundred seven tractors, subject to the order of the State Highway Commission, and still owes the money which they borrowed to pay for same: Therefore, be it

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That there shall be and there is hereby appropriated out of the moneys of the public Treasury of the State of North Carolina, not otherwise appropriated, the sum of twenty-four thousand seventy-five dollars (\$24,075), and interest thereon from January first, one thousand nine hundred and nineteen, for the purpose of paying off the indebtedness of the State Highway Commission due on the contract to Mangum-Carpenter Company, and the State Auditor is hereby authorized and instructed to draw a warrant upon the State Treasurer in favor of Mangum-Carpenter Company for the amount of said indebtedness, and the State Treasurer is hereby directed to pay said warrant upon presentation: *Provided further*, that the Mangum-Carpenter Company shall in a court of competent jurisdiction establish their contract and debt, and permission is hereby given for such suit against the present Highway Commission with the venue in Wake County, and the State Treasurer shall not pay the said appropriation in excess of the judgment so obtained.

SEC. 2. That the one hundred seven tractors referred to in the preamble of this resolution are hereby declared to be the property of the State of North Carolina, and are to be delivered to the State Highway Commission at Durham, North Carolina.

SEC. 3. That this resolution shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

Preamble.

Appropriation.

Auditor to draw warrant.

Proviso: Claim to be established in court.

Permission to bring suit.

Tractors to be delivered to Highway Commission.

RESOLUTION No. 38

RESOLUTION CALLING UPON THE PEOPLE OF NORTH CAROLINA TO DISPLAY THE NATIONAL COLORS ANNUALLY ON "MOTHERS' DAY," THE SECOND SUNDAY IN MAY, IN HONOR OF THE HOMES OF OUR STATE AND COUNTRY.

Preamble. WHEREAS, the service rendered the United States by the American mother is a supreme source of the country's strength and inspiration; and

Preamble. WHEREAS, we honor ourselves and the mothers of our homes and America when we do anything to give emphasis to the home as the foundation head of the State; and

Preamble. WHEREAS, the American mother has done, and is doing, so much for the home, the moral uplift, and religion, hence so much for good Government, patriotism, and humanity: Therefore, be it

Resolved by the Senate, the House concurring:

Governor to issue proclamation. That the Governor of this State is hereby authorized and requested to issue annually a proclamation calling upon the State

Display of flags. officials to display the United States flag on all State and school buildings, and the people of the State to display the flag at their homes, lodges, churches, and places of business and other suitable places, on the second Sunday in May, known as "Mothers' Day," founded by Anna Jarvis, of Philadelphia, as a public expression of love and reverence for the mothers of our State and other women serving it, and as an inspiration for better homes and closer ties between the home and the Commonwealth.

Be it further enacted, that this act shall take effect from and after its passage.

Ratified this the 8th day of March, A.D. 1921.

RESOLUTION No. 39

JOINT RESOLUTION IN FAVOR OF MRS. T. W. HARRINGTON, WIDOW OF THE LATE T. W. HARRINGTON, ASSISTANT ENGROSSING CLERK OF THE HOUSE OF REPRESENTATIVES.

Resolved by the House of Representatives, the Senate concurring:

Auditor to draw warrant. SEC. 1. That the State Auditor be, and he is hereby authorized and directed to draw his warrant on the State Treasurer in favor of Mrs. T. W. Harrington, widow of T. W. Harrington, late assistant engrossing clerk of the House of Representatives, for

Amount. fifty-nine dollars, the same being the per diem of the said late

T. W. Harrington, and mileage, and the State Treasurer is hereby authorized and directed to pay the same. Treasurer to pay warrant.

SEC. 2. This resolution shall be in effect from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

RESOLUTION No. 40

A JOINT RESOLUTION PROVIDING FOR A JOINT MEETING OF THE SENATE AND HOUSE OF REPRESENTATIVES FOR THE PURPOSE OF ELECTING MEMBERS OF THE STATE BOARD OF CHARITIES AND PUBLIC WELFARE.

Resolved by the Senate, the House of Representatives concurring:

That there be a joint meeting held in the House of Representatives by the Senate and House on the eighth of March next, at the hour of twelve o'clock M., for the purpose of electing two members of the State Board of Charities and Public Welfare. Joint session.
Time and purpose.

Ratified this the 8th day of March, A.D. 1921.

RESOLUTION No. 41

JOINT RESOLUTION RELATIVE TO EXTRA COMPENSATION OF THE NIGHT WATCHMAN OF THE STATE CAPITOL.

WHEREAS, the night watchman of the Capitol Building and grounds has had extra services to perform in looking after the lights in the House and Senate, and the Capitol Building and grounds in general, during the session of the General Assembly, and in the performance of these duties he has been uniformly courteous and accommodating: Now, therefore, Preamble.

The General Assembly of North Carolina do enact:

SECTION 1. That the night watchman of the Capitol Building and grounds be and he is hereby allowed the sum of one hundred dollars for the sixty days during the General Assembly, to be paid by the State Treasurer upon the warrant of the State Auditor. Allowance.

SEC. 2. This resolution shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

RESOLUTION No. 42

RESOLUTION IN REGARD TO EXTRA COMPENSATION FOR
J. J. WEAVER, JANITOR IN THE AUTOMOBILE LICENSE
DEPARTMENT.

Preamble. WHEREAS, J. J. Weaver, janitor in the automobile license department, has rendered necessary services to committees which have met therein during this session of the General Assembly, in preparing and keeping in order the rooms of said committees, and in other ways:

Resolved by the House of Representatives, the Senate concurring:

Allowance. SECTION 1. That J. J. Weaver be allowed the sum of ten dollars (\$10) for such services rendered during the session in addition to services and compensation now received, to be paid by the State Treasurer upon warrant of the State Auditor.

SEC. 2. This resolution shall be in effect from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

RESOLUTION No. 43

JOINT RESOLUTION TO PAY THE EXPENSES OF THE INVESTIGATION OF THE EXPENDITURES AND EFFICIENCY OF THE STATE BUILDING COMMISSION AND THE STATE ARCHITECT UNDER JOINT RESOLUTION DIRECTING THE INVESTIGATION.

Resolved by the Senate, the House of Representatives concurring:

Appropriation. SECTION 1. That the sum of four hundred thirty-one and four one-hundredths dollars (\$431.04), is hereby appropriated to pay the actual expenses incurred for stenographer fees and expenses of witnesses in the investigation of the expenditures and efficiency of the State Building Commission and the State Architect under joint resolution of the General Assembly of one thousand nine hundred and twenty-one directing the investigation; and the Auditor is hereby authorized and directed to issue his warrants on the Treasurer payable as follows:

| | | |
|--------|--|----------|
| Items. | Lee Paschall (witness expenses)..... | \$ 32.79 |
| | Miss Frances Dement, stenographer..... | 40.10 |
| | Mrs. J. T. Unger, stenographer..... | 358.15 |

Treasurer to pay warrant. SEC. 2. That the Treasurer of the State is authorized and directed to honor and pay warrants of the Auditor issued hereunder.

SEC. 3. That this resolution shall be in force and effect from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

RESOLUTION No. 44

JOINT RESOLUTION AUTHORIZING THE SUPREME COURT
TO MAKE REQUISITION FOR LEGAL PUBLICATIONS IS-
SUED BY THE STATE.*Resolved by the Senate, the House of Representatives concurring:*

SECTION 1. That the Supreme Court shall have authority to issue a requisition on the Secretary of State, or other official distributor, for such number of the legal publications of the State as may be deemed necessary for the use of said court and the proper transaction of its business.

Issue of requisition authorized.

SEC. 2. That this resolution shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

RESOLUTION No. 45

JOINT RESOLUTION RELATIVE TO JANITOR SERVICE IN
THE STATE ADMINISTRATION BUILDING.

WHEREAS, Robert Taylor, George Alston, and Handy Lee have rendered necessary services in cleaning the Administration Building (known as the Supreme Court Building), having had extra work during the session of the General Assembly in preparing and keeping in order the said building, and in other ways: Therefore, be it

Preamble.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That each of said persons be allowed fifty cents per diem for such services rendered during the session, to be paid by the State Treasurer upon warrant of the State Auditor.

Extra allowance.

SEC. 2. This resolution to take effect from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

RESOLUTION No. 46a

RESOLUTION IN REGARD TO JANITORS.

WHEREAS, Edward Murray, David Wright, Newton Dunston, and Robert Hinton have rendered necessary services to committees of the Senate and House of Representatives, which meet in the law library, Attorney-General's office, and other rooms of the Supreme

Preamble.

Court Building during this session of the Legislature, in preparing and keeping in order the rooms of the said committees, and in other ways:

Resolved by the House of Representatives, the Senate concurring:

Allowance.

SECTION 1. That each of said persons be allowed seventy-five cents per day for such services rendered during the session, to be paid by the State Treasurer upon warrant of the State Auditor.

SEC. 2. This resolution to take effect from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

RESOLUTION No. 46b

A JOINT RESOLUTION IN BEHALF OF MRS. FRANK MITCHELL, TELEPHONE OPERATOR.

Preamble.

WHEREAS, the members of the General Assembly have received splendid service from Mrs. Frank Mitchell as telephone operator; and

Preamble.

WHEREAS, the duties of this position have been very arduous, and required long hours of service; and

Preamble.

WHEREAS, Mrs. Mitchell has rendered splendid service in this connection: Be it therefore

Resolved by the House of Representatives, the Senate concurring:

Compensation.

SECTION 1. That Mrs. Frank Mitchell be allowed as compensation for her services the sum of two dollars per day for each day of the session of one thousand nine hundred and twenty-one.

Voucher.

SEC. 2. That the principal clerk of the Senate is hereby authorized and directed to issue voucher in payment thereof.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

RESOLUTION No. 47

JOINT RESOLUTION TO REQUEST OF THE CONGRESS OF THE UNITED STATES THE EARLY ENACTMENT OF CERTAIN LEGISLATION FOR THE RELIEF OF VETERANS OF THE RECENT WORLD WAR.

Preamble.

WHEREAS, the persons who served in the late World War deserve the greatest consideration on the part of the people and the Government of the United States; and

WHEREAS, governmental machinery serving said persons, particularly the disabled veterans of the World War, are not functioning effectively at this time because of the need of additional legislation and the reorganization of certain governmental machinery; and, Preamble.

WHEREAS, there is now pending in the Senate and the House of Representatives of the United States certain legislation for improving and remedying the existing situation in regard to service men; and Preamble.

WHEREAS, it is the sense and belief of the General Assembly of North Carolina that certain items of said legislation should be enacted into law by the Congress of the United States immediately, and before the adjournment of the present session thereof: Now, therefore, be it Preamble.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That in order to provide relief for the veterans of the recent World War, the Congress of the United States is hereby requested and urged by the General Assembly of North Carolina to act favorably and immediately upon the legislative program outlined as follows: Favorable and immediate action on.

1. That adequate appropriations for a continuous hospital building and maintenance program be made at the earliest possible date by both the Senate and the House of Representatives of the United States. Appropriations for hospital building and maintenance.

2. That the Senate pass the Wason bill, which provides: Passage of Wason bill.

(a) For the decentralization of the Bureau of War Risk Insurance, the establishment of fourteen regional offices and suboffices as may be found necessary. Decentralization of bureau.

(b) That persons totally temporarily disabled shall be relieved from the payment of premiums on war risk insurance; Release from payment of premiums for total disability.

(c) That premiums on war risk insurance may be paid through the postoffice. Premiums paid through postoffice.

3. That the House of Representatives pass the Fess bill, which provides: House of Representatives to pass Fess bill.

(a) That section three of the rehabilitation act be abolished, and that a person with a disability of ten per cent or more, or with a vocational handicap may be entitled to vocational training with maintenance pay; Vocational training with maintenance, pay.

(b) That orphans between the ages of fourteen and eighteen years and that widows may receive vocational training; Vocational training for orphans.

(c) That American citizens who entered the service of the Allies before this country entered the war, and who were honorably discharged and are still citizens of this country shall be entitled to the benefits of the rehabilitation act the same as though they had entered the service of the United States. Americans in service of allies.

4. That such legislation be enacted immediately as to consolidate and place under one executive head, an assistant secretary of the Consolidation of bureaus.

Department of the Interior or Department of the Treasury, the following three bureaus or departments serving ex-service men: The Bureau of War Risk Insurance, the United States Public Health Service, and the rehabilitation sections of the Board of Vocational Education.

Copies to be forwarded.

SEC. 2. That properly certified copies of this resolution of the General Assembly be forwarded immediately to the president of the United States, the President-elect, to the Senate and the House of Representatives of the United States, and to each member of the Senate and House of Representatives from the State of North Carolina.

Ratified this the 8th day of March, A.D. 1921.

RESOLUTION No. 48

RESOLUTION OF THANKS TO THE WOMAN'S CLUB OF RALEIGH.

Preamble.

WHEREAS, the Woman's Club of Raleigh graciously tendered the most enjoyable reception to the General Assembly during its present session: Therefore, be it

Resolved by the House of Representatives, the Senate concurring:

Thanks tendered.

That the thanks of the General Assembly are hereby tendered to the Woman's Club of Raleigh for their reception graciously tendered to the General Assembly during its present session.

Ratified this the 8th day of March, A.D. 1921.

RESOLUTION No. 49

JOINT RESOLUTION IN BEHALF OF THE ENGINEER AND FIREMAN OF THE CENTRAL HEATING PLANT FOR SERVICES RENDERED THE GENERAL ASSEMBLY OF NORTH CAROLINA, SESSION 1921.

Preamble.

WHEREAS, the engineer and fireman of the central heating plant have well and truly performed their duties in heating the Capitol Building during this session of the General Assembly; and

WHEREAS, they have been obliged to work at night and on Sundays in order to keep the State Building warm and comfortable for the members of the General Assembly: Now, therefore, be it

Resolved by the House of Representatives, the Senate concurring:

Allowance.

SECTION 1. That the engineer and fireman of the central heating plant be and they are hereby allowed the sum of ninety dollars

(\$90) and sixty dollars (\$60), respectively, as extra compensation for their services in keeping the various State buildings heated during the session of the Legislature.

SEC. 2. That the engineer and fireman as above shall receive Allowance in full. no further extra compensation for such services than is hereby allowed.

SEC. 3. That the principal clerk of the House is hereby author- Vouchers. ized to issue vouchers for the above compensation.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

RESOLUTION No. 50

JOINT RESOLUTION RELATING TO CERTAIN BILLS INTRODUCED IN THE LAST SESSION OF CONGRESS BY SENATOR LEE S. OVERMAN.

WHEREAS, Senator Lee S. Overman did, at the last session of Preamble. Congress, introduce two bills of vital importance to the State of North Carolina, relating to a transcontinental railroad running from the coal fields of Tennessee to Southport, North Carolina, by way of Waynesville, Greensboro, Raleigh, Fayetteville, and Whiteville, and providing for a low-tide depth of thirty feet in the Cape Fear River from Wilmington to Southport, with provision for a coaling station of one-half million tons at Southport; and

WHEREAS, said bills have not been acted on: Now, therefore, Preamble. be it

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That our Senators and Representatives in Congress be and they are hereby requested and urged upon to consider the Request to senators and representatives. vital importance of the passage of those two bills, and to get favorable action thereon if possible.

SEC. 2. That a copy of this resolution be transmitted to all our Copy to be forwarded. Senators and Congressmen.

SEC. 3. That this resolution shall be in force from and after its passage.

Ratified this the 9th day of March, A. D. 1921.

RESOLUTION No. 51

JOINT RESOLUTION RELATIVE TO JANITOR SERVICE IN THE ADMINISTRATION BUILDING.

WHEREAS, William Birdsall has rendered necessary services in Preamble. cleaning the State Administration Building, having had extra work

during the session of the General Assembly in preparing and keeping in order the said building, and in other ways: Now, therefore, be it

Resolved by the House of Representatives, the Senate concurring:

Allowance.

SECTION 1. That the said William Birdsall be allowed fifty cents per diem for such services rendered during the session, to be paid by the State Treasurer upon warrant of the State Auditor.

SEC. 2. That this resolution shall take effect from and after its ratification.

Ratified this the 8th day of March, A.D. 1921.

RESOLUTION No. 52

SUGGESTING THE NAMING OF MAIN TRUNK-LINE HIGHWAYS FOR THE OLD HICKORY AND WILDCAT DIVISIONS.

Preamble.

WHEREAS, a large proportion of the sons of North Carolina who served in the World War were members of either the Thirtieth Division, known as the "Old Hickory," or the Eighty-first Division, known as the "Wildcats"; and

Preamble.

WHEREAS, both of the divisions did valiant and noble service upon the field of battle, and both of them are closely identified with the history of North Carolina, and have brought great honor to our State; and

Preamble.

WHEREAS, the State of North Carolina is about to engage in the construction of trunk line highways of a permanent character, to be built from State funds; and

Preamble.

WHEREAS, there can be no more fitting dedication of these highways to the public service than in honor of the men who offered their lives in the World War: Now, therefore, be it

Resolved by the Senate and House of Representatives of the State of North Carolina:

Old Hickory Highway.

That it is the sense of the General Assembly that the trunk-line highway hitherto referred to as the Central Highway, be officially and permanently named "The Old Hickory" Highway in honor of the Thirtieth Division, and that the State Highway Commission be requested to mark said highway with suitable markers containing the official insignia of said division.

Markers.

Wildcats Highway.

And that the trunk-line highway heretofore referred to as the Wilmington-Charlotte-Asheville Highway be officially and permanently named "The Wildcats" Highway, in honor of the Eighty-first Division, and that the State Highway Commission be requested to mark said highway with suitable markers containing the official insignia of said division.

Markers.

Ratified this the 9th day of March, A. D. 1921.

STATE OF NORTH CAROLINA.

OFFICE OF SECRETARY OF STATE.

RALEIGH, March 10, 1921.

I, J. Bryan Grimes, Secretary of State of the State of North Carolina, hereby certify that the foregoing (manuscript) are true copies of the original acts and resolutions on file in this office.

J. BRYAN GRIMES,

Secretary of State.



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